

Annual report, 1853-1864.

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REPORT

OF THE

SECRETARY OF THE TREASURY

ON THE

STATE OF THE FINANCES,

FOR

THE YEAR 1864.

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FINANCE REPORT.

LETTER

FROM

THE SECRETARY OF THE TREASURY,

TRANSMITTING

His annual report of the finances for the year 1864.

DECEMBER 6, 1864.—Referred to the Committee of Ways and Means and ordered to be printed.

TREASURY DEPARTMENT, December 6, 1864.

SIR: I have the honor to transmit to the House of Representatives the annual report of the Secretary of the Treasury, as required by law.

With great respect,

W. P. FESSENDEN,

Secretary of the Treasury.

Hon. SCHUYLER COLFAX,

Speaker of the House of Representatives.

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REPORT
OF THE
SECRETARY OF THE TREASURY.

TREASURY DEPARTMENT,

December 6, 1864.

In presenting to Congress his annual report on the state of the finances, in obedience to the requirements of law, the Secretary of the Treasury feels that, while there is no occasion to distrust the ability of the people of the United States to bear the great and increasing burdens imposed upon them by the arduous and prolonged struggle for national existence in which they are engaged, there is, nevertheless, much in the financial condition of the government which requires careful and anxious consideration. Among the serious duties devolved upon him, the Secretary recognizes a full and clear exposition of that condition as first in importance, in order that the wisdom of Congress may provide a remedy for existing evils, and guard against the recurrence of similar evils in the future.

The Secretary's assumption of office was so nearly coincident with the commencement of the present fiscal year, that he would be naturally impelled to begin by stating the exact condition of the Treasury upon that day. Before proceeding to do so, however, a brief review of the financial measures adopted since the outbreak of the rebellion, and of their operation and effect, may not be without value in endeavoring to arrive at just conclusions with regard to the future.

On the fourth day of March, A. D. 1861, the national debt was, comparatively so inconsiderable as hardly to deserve the name. Accustomed to a degree of prosperity before unexampled in the history of nations, the people of the United States had grown rich and powerful, without being conscious of national burdens, and equally unconscious of their own vast and increasing ability to sustain a weight which, could it have been anticipated, might have seemed altogether beyond their strength. Unaccustomed, for a long course of years, to great national efforts, it was fortunate that their power of endurance should be tested only by degrees, as the struggle which Providence had prepared for them developed its vast proportions, and the necessity of great and long-continued effort became apparent. Had it been then foreseen that what was believed to be a contest for months was to be continued for years, and that hundreds of millions of public

debt would be swollen into thousands of millions before the close of that contest, it may well be doubted whether, ignorant as they were of their own immense resources, the people might not have shrunk appalled from an undertaking which contemplated sacrifices so far exceeding all former experience.

In his first report to Congress, made on the fourth day of July, 1861, my predecessor estimated the whole amount required for the service of the fiscal year ending June 30, 1862, at \$318,519,581 87. To meet this anticipated expenditure, Congress, by an act approved July 17, 1861, authorized a loan of \$270,000,000, which, with the ordinary revenues, was considered an ample provision for the exigencies of the year. By an act approved August 5, 1861, Congress further authorized a direct tax of twenty millions, and a tax of three per centum on the excess of all incomes over eight hundred dollars per annum. It was not anticipated, however, that any revenue, derived from these last mentioned sources, would be available within the year.

Experience proved that the estimate of the Secretary, though founded on what seemed to be reliable data, was altogether inadequate; and in his report of December 9, 1861, he was compelled to ask Congress to provide for a probable deficiency of \$213,904,427 62. In the same report he estimated the expenditures of the fiscal year commencing on the first day of July, 1862, at \$475,331,245 51.

On the 30th of December, 1861, and soon afterwards, most of the State banks suspended specie payments.

In view of this condition of affairs, and of the large appropriations called for to meet the public wants, Congress passed various laws, which need only be alluded to. It had become manifest that, while much the largest portion of the amount required must be provided by loans in some form, resort must be had to a wider and more stringent taxation, in order to preserve the credit of the government. Accordingly, the act of July 1, 1862, called the internal revenue law, was passed, providing for a levy of duties on various domestic manufactures, upon trades and occupations, and also providing a system of stamp, income, and other duties. This important measure, it was hoped, would, in connexion with the duties on imports, and the sums derived from other sources, furnish such a proportion of the revenue needed as would place the national credit upon a stable foundation, through the evidence thus afforded of a readiness to impose on the present a reasonable share of public burdens, leaving to the future no more than, in justice, it ought to bear. If these hopes were not realized, the disappointment was, perhaps, imputable, in a great degree, to the facts that the system adopted was one to which the people had not been accustomed, that the machinery was complicated, the officers who were to execute it inexperienced, and that sufficient allowance was not made for the important element of time, which alone can give to any such system the requisite efficiency.

With a like view to increase the revenue, and to sustain our own industry under the burden imposed by the internal revenue law, Congress, by an act approved July 14, 1862, largely increased the duties on imports. It was justly believed that these measures could hardly fail to inspire confidence in the ability

and purpose of the nation to meet all its obligations in the present and the future.

The necessities of the treasury were, however, immediate. To raise money in large amounts by taxation, and even by loans, requires more time than can always be afforded with large armies in the field and great navies afloat. The demands of war are imperative, and cannot await the slow process of financial negotiations. To meet a demand thus urgent, Congress, by acts of February 25 and July 1st, 1862, saw fit to authorize the emission of United States notes to the amount, including sixty millions of treasury notes previously authorized, which were to be redeemed and cancelled, of three hundred millions of dollars, as a substitute for coin, declaring them a legal tender for debts, public and private, and clothing them with all the requisites of currency. These notes were convertible, at the will of the holder, into bonds of the United States, paying interest at six per centum, semi-annually, in coin, to secure which the revenue from customs, also payable in coin, was specifically pledged. The same act of February 25, 1862, authorized the issue of bonds to the amount of five hundred millions, increased subsequently to five hundred and eleven millions, redeemable after five years and payable in twenty years from date.

Notwithstanding the ample provision supposed to be made by Congress for the expenditures of the fiscal year ending on the 30th of June, 1863, the report of the Secretary, submitted on the 4th of December, 1862, showed a deficiency for the current year of \$276,912,517 66; while the estimated amount of expenditures over receipts from ordinary sources for the succeeding year was \$622,388,186 56. To provide for the aggregate of these amounts, Congress, by an act approved March 3, 1863, authorized a loan of three hundred millions for the then current, and of six hundred millions for the then next, fiscal year. By the second section of the same act the Secretary was authorized to issue, as a part of said loan, four hundred millions in amount of treasury notes, bearing interest at a rate not exceeding six per centum per annum, payable in lawful money, which notes, payable at periods expressed on their face, might be made a legal tender at their face value. By the third section, one hundred and fifty millions in amount of United States notes, of a like character with those previously issued under the provisions of former acts, were authorized as a part of said loan.

It will be seen that, by the several acts of Congress referred to, government paper, as a substitute for coin, under the respective designations of United States notes and treasury notes, might be issued to the amount of eight hundred and fifty millions of dollars, viz: United States notes, not bearing interest, to the amount of four hundred and fifty millions, but of which fifty millions were to be held in reserve for the redemption of temporary deposits, and to be replaced as soon as possible, thus leaving the whole amount intended for circulation but four hundred millions; and four hundred millions of treasury notes, bearing interest, and which it was hoped and believed would not remain in circulation, as they could be made a legal tender only for their face value, without interest.

In the preceding enumeration of the several acts passed by Congress with a view to provide the large means required to meet annual expenditures to a period including the fiscal year 1864, no reference has been made to several auxiliary measures, designed to meet the exigencies of the hour, but neither enlarging nor diminishing the amount required, and serving no other purpose than a mere temporary resource. Of such was the act of March 1, 1862, authorizing the issue of certificates of indebtedness, payable one year or less after date, with six per cent. interest, and the several acts authorizing the Secretary to receive deposits at the treasury for a period not less than thirty days, to be repaid at ten days' notice. Of a somewhat similar character, from its necessarily limited amount, is the fractional currency authorized by the fourth section of the act of March 3, 1863.

The object of the Secretary in calling attention to these various acts of Congress in connexion with the estimates of his predecessor is to show—

First. The utter impossibility, in times like the present, of ascertaining with any degree of certainty prospective demands upon the treasury. Estimates, apparently, on the most liberal scale may be, as they have been, found inadequate. Hence arise large deficiencies, occasioned by an unexpected increase of military force in the first place, and upon a rise of prices for material invariably consequent upon military operations conducted upon a gigantic scale, even if the currency could be maintained in a sound and natural condition.

Second. The difficulty of fixing upon any policy not subject to the contingencies of the hour. It is, in the Secretary's judgment, not only difficult but impossible to apply fixed rules to a condition of affairs constantly changing, or to meet contingencies which no human wisdom can foresee by a steady application of general laws, especially in a government, and with a people, where public opinion is the controlling element, and that opinion is not under the direction of those who may happen to administer public affairs. Accordingly it has been seen that the attempt to conduct financial operations, on so immense a scale, upon a strict specie basis soon proved impracticable.

Resort to some other species of currency of a national character became unavoidable, as was unanswerably demonstrated by my predecessor in his report of December, 1862. Fraught with danger as government paper has almost invariably proved, there was, under the circumstances, no other resource. Of course, the danger increases with enlarged demands upon the treasury, growing out of increased expenditures, a rise of prices occasioned by an increase of taxation on articles of consumption, the withdrawal of labor from productive pursuits, accompanied by an aggravated demand for products and material, incident to a state of war. The problem to be solved is how to mitigate the evil, if it cannot be wholly avoided. If loans can be negotiated at reasonable rates, and the treasury can be thus kept in a condition to meet current demands, it is not difficult to restrain the circulation of government paper within safe limits. But this, not always certain in a time of peace, though with abundant resources it

always should be, is often impossible when war upon a large scale, and long continued, has created distrust. Hence it has followed that, under the acts referred to, our bonds have assumed various forms, to suit what was supposed to be the choice of lenders. Our notes have shown a similar diversity of character, while it has been found impossible to avoid the necessity of using them to an extent which could not but aggravate the troubles incident to the necessities of our condition.

Yet, though forced to resort to the issue of paper for the time, the idea of a specie basis was not lost sight of, as the payment of interest on long loans in coin was amply secured. And though, in several of the acts authorizing the issue of bonds at long periods, payment of the principal at maturity in coin is not specifically provided, the omission, it is believed, was accidental, as there could have been no intention to make a distinction between the different classes of securities in this regard. It is respectfully recommended to remove all doubt upon this point by proper legislation.

Although the wisdom of thus securing the payment of interest on bonds in coin has been questioned, and the pledge of the receipts from customs, to be collected in coin for that purpose, has perhaps facilitated the operations of those disposed to enhance the price of gold for speculative purposes, the Secretary is of the opinion that these measures were not only wise, but necessary at the time, and greatly aided in sustaining public credit.

The expenditures for the preceding fiscal year so slightly exceeded the estimates of the department, that at the last session of Congress it was not considered necessary to increase the amount authorized to be borrowed by existing laws. Experience had shown, however, that some changes of form were advisable. By an act approved March 3, 1864, authority was given to the Secretary to issue bonds to the amount of two hundred millions in lieu of so much of the loan authorized by act of March 3, 1863, redeemable after any period not less than five years, and payable not more than forty years from date. At a subsequent period of the session, June 30, 1864, the authority conferred by the first section of the act of March 3, 1863, was repealed, except so far as it affected an amount of seventy-five millions then advertised, and power was given to borrow four hundred millions of dollars on bonds redeemable after five years, and payable not more than forty years from date. By the second section of the same act authority was conferred to issue, in lieu of the same amount of bonds, two hundred millions in treasury notes, which might be made a legal tender at their face value, bearing interest at a rate not exceeding seven and three-tenths per centum, payable in lawful money, and convertible, at the pleasure of the Secretary, into bonds issued under the authority of said act. The Secretary was further empowered to substitute for treasury notes issued under former acts an equal amount of notes such as were therein authorized.

A table is appended to this report, showing the amounts issued under the several acts hereinbefore referred to, to the beginning of the present fiscal year, from which it appears that, by the laws in force on that day, the Secretary had

authority to borrow, on the credit of the United States, the amounts following, viz:

1. Under the act of March 3, 1863, so much of seventy-five millions, advertised previously to June 30, 1864, as had not been awarded to bidders.....	\$32, 459, 700 00
2. Under the act of March 3, 1864, so much as had not been subscribed for, and paid into the treasury, viz:.....	127, 603, 520 00
3. Under the act of June 30, 1864.....	400, 000, 000 00
4. Amount of treasury notes issued under former acts, which had been redeemed and cancelled, and which the Secretary was authorized to replace by notes issued under the act of June 30, 1864.....	62, 191, 400 00
Total available resources under laws authorizing loans...	\$622, 284, 625 00
To this may be added the actual balance in the Treasury, July 1, 1864.....	18, 842, 588 71
Total.....	641, 127, 213 71

A statement of the receipts and expenditures, estimated and actual, for the year ending June 30, 1864, will show how this balance in the treasury is obtained, and the increase of the public debt during the year, viz:

RECEIPTS.

	Estimated.	Actual.
From customs.....	\$72, 562, 018 42	\$102, 316, 152 99
Lands.....	436, 182 09	588, 333 29
Miscellaneous.....	5, 641, 542 04	47, 511, 448 10
Direct tax.....	000 00	475, 648 96
Internal revenue	77, 599, 713 59	109, 741, 134 10
Total.....	156, 239, 456 14	260, 632, 717 44
Add balance, July 1, 1863.....	5, 329, 044 21	5, 329, 044 21
Aggregate.....	161, 568, 500 35	265, 961, 761 65
Estimated receipts from loans.....	594, 000, 000 00	618, 114, 884 92
	<u>755, 568, 500 35</u>	<u>884, 076, 646 57</u>

EXPENDITURES.

	Estimated.	Actual.
For civil service.....	\$34, 267, 811 52	\$27, 505, 599 46
Pensions and Indians.....	7, 840, 314 81	7, 517, 930 97
War Department	885, 479, 511 11	690, 791, 842 97
Navy Department.....	112, 079, 186 60	85, 733, 292 77
Interest on debt.....	59, 165, 136 38	53, 685, 421 69
	<u>\$1, 099, 731, 960 42</u>	<u>\$865, 234, 087 86</u>

Brought forward.....	\$1,099,731,960 42
Deduct estimated balances undrawn	350,000,000 00
	<hr/>
	749,731,960 42
Estimated balance.....	<hr/> 5,836,539 83
	<hr/> <hr/> \$18,842,558 71
From actual receipts from loans	
Deduct balance on hand July 1, 1864 ,.....	618,114,884 92
	<hr/> <hr/> \$18,842,558 71
It shows amount received from loans applied to service of year ending June 30, 1864	<hr/> <hr/> \$599,272,326 21
The statement may be more intelligible in another form, as follows :	<hr/> <hr/> <hr/>
Actual expenditures for fiscal year.....	\$865,234,087 86
Deduct receipts from ordinary sources, and balance from preceding year.....	265,961,761 65
Balance provided from loans applied to service of year....	<hr/> \$599,272,326 21
The amount derived from loans, specifically stated, is as follows, viz :	
From fractional currency, exceeding amount redeemed...	2,702,421 25
5.20 bonds, act of February 25, 1862.....	321,557,283 41
6 per cent. bonds, act July 17, 1861.....	30,565,875 45
10.40 bonds, act March 3, 1864.....	73,337,600 00
Twenty years 6 per cents., act March 3, 1863.....	42,141,771 05
United States notes, act February 25, 1862	43,859,821 46
One year 5 per cent. notes, act March 3, 1863	44,520,000 00
Two years' 5 per cent. notes, act March 3, 1863	152,864,800 00
Three years' 6 per cent. compound interest notes.....	15,000,000 00
Certificates of indebtedness exceeding amount redeemed..	4,098,758 35
Whole amount.....	<hr/> \$730,642,410 97
Of which amount there was applied to repayment of public debt.....	<hr/> 112,527,526 05
Which deducted, it leaves applicable to expenditures.....	<hr/> \$618,114,884 92
Deduct balance July 1, 1864.....	<hr/> 18,842,558 71
Balance applied to service of the year	<hr/> \$599,272,326 21
The public debt, as stated by my predecessor, in his report of December 10, 1863, was.....	<hr/> \$1,098,793,181 37
To this should be added amount paid into the treasury previous to July 1, 1863, for which evidences of debt were subsequently issued.....	<hr/> 23,782,423 20
Amount of debt July 1, 1863	<hr/> \$1,122,575,604 57

Brought forward.....	\$1, 122, 575, 604	57
Add amount of loans applied to actual expenditures as above, and balance in the treasury July 1, 1864.....	618, 114, 884	92
It gives amount of public debt July 1, 1864.....	1, 740, 690, 489	49
		=====

The very large comparative receipts from miscellaneous sources require explanation. They are accounted for as follows, viz :

From captured and abandoned property.....	\$2, 146, 715	09
Premium on gold shipped from San Francisco to London.....	2, 799, 920	64
Sales of prizes and due to captors.....	4, 088, 111	42
Internal and coastwise intercourse fees.....	5, 809, 287	20
Premium on sales of gold coin.....	16, 498, 975	49
Commutation money.....	12, 451, 896	15
All other sources.....	3, 716, 542	11
		=====
Total.....	\$47, 511, 448	10
		=====

The Secretary is of the opinion that not over twenty-five millions can be safely calculated upon as likely to accrue from similar sources during the current year.

The item of "premium on gold shipped from San Francisco to London," may also require further explanation. In March, 1863, it became necessary to transmit a considerable amount of funds to London, for a special purpose, for which an appropriation had been made by Congress, and it was thought advisable to deposit a certain amount of our securities with an eminent London banker, against which bills might be drawn. Five-twenty bonds, to the amount of ten millions, were, accordingly, placed in the hands of two distinguished citizens, to whose care the negotiation was committed. The negotiation failed, and six of the ten millions were returned to the treasury and disposed of. It was thought advisable that the amount of four millions should remain, and that exchange should be drawn against it, and the bonds disposed of abroad, if a favorable market should be found. It appears, however, that very nearly this amount of issue is in excess of the five hundred and eleven millions authorized by existing laws, \$510,756,900 having been disposed of. The act of June 30, 1864, authorizes the Secretary to dispose of "any bonds known as five-twenties remaining unsold." It is at least questionable whether by this clause power is conferred to dispose of an amount beyond that fixed by existing laws. Additional legislation may remove that doubt, should Congress think it advisable, otherwise they may be cancelled.

Exchange having been drawn, it became necessary to provide funds to meet the bills at maturity, which was accomplished by shipments of gold from California.

The expenditures for the current fiscal year were estimated in the last report of the Secretary as follows, viz :

Estimated balance of former appropriations.....	\$350, 000, 000	00
For the civil service	27, 973, 194	81

For pensions and Indians.....	\$9, 631, 304	73
For the War Department.....	536, 204,	127 77
For the Navy Department.....	142, 618,	785 40
For interest on the public debt.....	85, 387,	677 15
Aggregate.....	\$1, 151, 815,	089 86
Deducting, as likely to remain unexpended, on the 30th of June, 1864	400, 000, 000	00
Leaving to be provided for.....	751, 815, 089	86
And the receipts from ordinary sources were estimated in the aggregate at.....	206, 836, 539	93
Leaving to be provided by loans.....	\$544, 978, 549	93

This estimate, like all others of a similar character, was necessarily based on past experience with regard to unexpended balances, and upon estimates from the different departments, which, in a time of war, must be liable to great uncertainty. Additional information enables me to state the probable expenditures with a nearer approach to accuracy. As corrected by including so much of the actual balance of former appropriations as is liable to be used during the year, those made at the last session of Congress, the additional amounts called for to meet probable deficiencies, and reducing the balance of unexpended appropriation at the end of the year, as from amounts expended during the first quarter would seem necessary, the estimate is as follows, viz :

Actual unexpended balances as above.....	\$380, 387, 050	23
For the War Department.....	625, 945,	741 65
For the Navy Department.....	110, 047,	459 96
For the civil service.....	21, 796,	572 50
For pensions and Indians.....	6, 590, 089	12
Indefinite appropriations.....	9, 152, 007	11
For interest on public debt.....	91, 810, 215	18
Amount.....	\$1, 245, 729,	135 75
Add public debt matured and maturing during the year, viz : Certificates of indebtedness.....	160, 729, 000	00
Texas debt.....	2, 149, 000	00
Loan of 1842.....	196, 808	45
Treasury notes under act of March 2, 1861, and prior thereto.....	278, 511	64
Total.....	\$1, 409, 082,	455 84

The amount of certificates outstanding on the first of November, 1864, was \$238,593,000. This being a much larger amount than the market ought to bear, it would not be wise to calculate upon these securities as available for the

service of the year, beyond \$75,000,000. The available probable resources for the current year may then be stated as follows:

From customs.....	\$70,271,091 96
From lands.....	642,185 84
From internal revenue.....	249,562,859 92
From miscellaneous sources.....	24,020,171 44
From direct tax	16,079 86
From certificates of indebtedness.....	75,000,000 00
	\$419,512,389 02

To this should be added :

Probable unexpended balances June 30, 1865	350,000,000 00
Balance of cash July 1, 1864.....	18,842,558 71
Total resources	\$788,354,947 73

Which, deducted from expenditures, leaves balance to be provided by loans

620,727,508 11

If, however, an additional sum of fifty millions should be realized, as proposed by the Commissioner, from internal duties, the amount to be raised by loans would be
From this should be deducted the public debt redeemed...

570,727,508 11

88,353,320 09

Leaving as increase of the public debt at the close of the year.....

482,374,188 02

Stated in the usual form by taking the actual receipts and expenditures of the first quarter as a distinct basis of calculation, the result is the same, viz :

For the first quarter of the current year, ending September 30, 1864, the actual receipts, as shown by the books of the treasury, were as follows:

From customs.....	\$19,271,091 96
From lands.....	342,185 84
From direct tax.....	16,079 86
From internal revenue.....	46,562,859 92
From miscellaneous sources.....	9,020,171 44
	75,212,389 02

Add actual balance in the treasury

July 1, 1864.....

18,842,558 71

Receipts from all sources excepting loans.....

\$94,054,947 73

Note.—In addition to the liabilities before stated, it may be mentioned that the 7.30 notes, so called, the issue of 1861, and the one year five per cent. legal tenders, amounting to \$43,585,000, also become payable during the current year. The conversion of the former being provided for, however, by the act of August 5, 1861, and the latter by a power of substitution under the act of June 30, 1864, they have been excluded from this estimate. The amount of 7.30 notes redeemed in money to November 1, 1864, is only \$63,500, charged to current expenditures; while the whole amount converted to that date is \$125,864,900.

Brought forward.....	\$94, 054, 947 73
For the three remaining quarters, ending on the 30th of June, 1865, the estimate is:	
From customs.....	\$51, 000, 000 00
From internal revenue.....	203, 000, 000 00
From lands.....	300, 000 00
From miscellaneous sources.....	15, 000, 000 00
	<hr/>
	\$269, 300, 000 00
Total receipts from ordinary sources, actual and estimated, with balance on hand July 1, 1864.....	363, 354, 947 73
	<hr/>

The expenditures for the first quarter, ending September 30, 1864, were as follows, viz:

For civil service.....	\$8, 712, 422 51
For pensions and Indians.....	4, 935, 179 31
For War Department.....	286, 200, 288 52
For Navy Department.....	33, 292, 916 49
For interest on public debt.....	19, 921, 054 48
	<hr/>
Total, exclusive of principal of public debt	\$353, 061, 861 31
For the three remaining quarters the estimated expenditures, based upon appropriations and estimated deficiencies, are:	
For the civil service.....	\$26, 852, 489 47
For pensions and Indians	6, 516, 595 72
For War Department	677, 479, 384 39
For Navy Department.....	109, 929, 644 16
For interest on public debt.....	71, 889, 160 70
	<hr/>
	892, 667, 274 44

Total of expenditures, actual and estimated.....

1, 245, 729, 135 75

These estimates include all unexpended appropriations from former years, and there may be deducted, as a probable unexpended balance at the close of the year

350, 000, 000 00

Leaving total amount, actual and estimated, for the current year

895, 729, 135 75

Deducting from the total of expenditures the total of receipts, actual and estimated.....

363, 354, 947 73

There will remain.....

532, 374, 188 02

Brought forward.....	\$532, 374, 188 02
If Congress should adopt measures for increasing the internal revenue at an early day, the Secretary believes there may be added to the receipts from that source.....	50, 000, 000 00
Which being deducted, there would remain to be provided..	\$482, 374, 188 02
The public debt, matured and maturing, during the year, is, as before stated.....	163, 353, 320 09
From this may be deducted, as likely to be provided by new certificates of indebtedness.....	75, 000, 000 00
Add this sum to balance to be provided for expenditures of the year, viz.....	88, 353, 320 09
It makes whole amount to be provided from loans.....	482, 374, 188 02
But as this would include so much of the existing public debt as would be redeemed, exceeding certificates issued within the year, viz.....	570, 727, 508 11
This sum is to be deducted from the amount to be obtained by loans, viz., \$570, 727, 508 11, showing the probable increase of the public debt during the year to be.....	482, 374, 188 02
Which added to.....	1, 740, 690, 489 49
Would make the public debt on July 1, 1865.....	2, 223, 064, 677 51
subject to such increase as may be occasioned should Congress not provide for additional revenue, or should the income from ordinary sources fall short of the estimates submitted.	
Any estimate which may be made of the probable receipts and expenditures for the next fiscal year must necessarily be liable to still greater uncertainty. This remark applies more particularly to expenditures. For while, if existing laws remain unchanged, the amount of revenue may be calculated with reasonable certainty, it is impossible to anticipate what the exigencies of war may require. On the one hand this may call for increased effort, and on the other it may be confidently hoped that the great struggle is near its termination, and that, consequently, the estimate now submitted will prove far beyond the wants of the year. While any doubt remains, however, it would be unsafe to assume any other basis of calculation than one predicated upon the existing state of affairs.	
The receipts for the year ending June 30, 1866, are estimated as follows:	
From customs.....	\$70, 000, 000 00
From internal duties.....	300, 000, 000 00
From lands.....	1, 000, 000 00
From miscellaneous sources.....	25, 000, 000 00
Aggregate.....	\$396, 000, 000 00

The expenditures are estimated as follows:

Balance of unexpended appropriations..	\$350,000,000 00
For the civil service.....	33,082,097 24
For pensions and Indians.....	14,196,050 64
For the War Department.....	531,758,191 11
For the Navy Department.....	112,219,666 18
For interest on the public debt.....	127,000,000 00
Aggregate	\$1,168,256,005 17
But from this aggregate there may be deducted, as likely to remain unexpended at the close of the year.....	350,000,000 00
Total.....	\$818,256,005 17
Deduct estimated receipts from ordinary sources.....	396,000,000 00
There will remain to be provided for by loans.....	\$422,256,005 17
To this should be added for redemption of excess of certificates of indebtedness.....	47,365,000 00
Making the whole amount to be provided for by loans....	\$469,621,005 17

Assuming the correctness of these estimates, the whole debt on the 1st day of July, 1866, would be found by adding the foregoing amount of \$422,256,005 17 to the estimated debt on July 1, 1865, \$2,223,064,677 51, giving \$2,645,320,682 68 as the amount of the debt at the close of the next fiscal year. This calculation is made on the same basis of receipts as that assumed for the current year. It is quite probable, in the judgment of the Commissioner of Internal Revenue, that \$300,000,000 may be received in another year from that source, without the additional legislation suggested by him. Should this supposition be verified, and the new taxes proposed for this year be laid and continued, an additional fifty millions might be expected from internal revenue. The Secretary has, however, thought it wiser to name \$300,000,000 as all that would probably be realized.

It will be observed that the actual receipts from ordinary sources, for the last fiscal year, varied materially from the estimates, particularly from customs and internal revenue. This variation is imputable, in great part, to the legislation of Congress at its last session, increasing largely the rates of duty on foreign and domestic articles. It is apprehended, however, that similar results will not follow for the residue of the present year, in both these particulars. The increase of duties on imports, under the act of June 30, 1864, has already had the effect to decrease importations to a considerable extent, and the same effect will be likely to continue; so that, estimating the receipts of the three remaining quarters by those of the first, in the light of former experience, it will not be safe to calculate upon revenue from customs much exceeding \$70,000,000 for the current year.

In the judgment of the Secretary, this disadvantage, in a financial point of

view, is more than counterbalanced by the stimulus afforded to domestic industry, and the consequent increased revenue from that source.

From internal revenue a different, and far more favorable, result may be anticipated. It will be noticed that, instead of \$77,599,703 59, there was received from this source in the past year \$108,260,320 59, under substantially the same law which, in ten months of the preceding year, yielded only \$37,640,787 95.

The new law which went into operation on the 1st of July last, largely increasing these duties, although it will probably fail to produce the amount of revenue hoped for, may, if not materially changed, together with the special income tax imposed by the joint resolution of July 2, 1864, be safely estimated to produce the sum of \$250,000,000, should the business of the country be ordinarily prosperous. The same causes which, under preceding laws, produced so large an increase in the second year, would be likely to have a similar effect, to some extent, under the new, so that at least the amount of \$250,000,000 may be expected from it in another year without the aid of a special income tax.

But this amount is not, and ought not to be, satisfactory. Three hundred millions, at least, should be realized from internal duties. It is for Congress to select the sources and devise the modes in which this most desirable result can be attained, and the report of the Commissioner of Internal Revenue is referred to for his views on this important point, as well as for many valuable suggestions having reference to the same general subject.

The Secretary will venture, with great deference, to remark that, in his judgment, a commission, properly constituted, for the purpose of inquiring as to profitable sources of revenue, and devising improvements in the modes of its collection, might, in a country of such varied production, and among a people of such diverse industrial pursuits, elicit much information which would materially assist the deliberations of Congress, and lighten its labors, upon a subject so new to legislative experience on this continent. As, however, a resolution pointing to this end did not meet the approval of Congress at its last session, the Secretary did not feel authorized to institute an inquiry through such instrumentality, and he has been unable to adopt other effective measures for the same purpose.

After much reflection, and a careful revision of his opinions, heretofore expressed in another place, to which, under the circumstances, he may be pardoned for referring, the Secretary feels obliged to say that he sees no other resource for raising the additional revenue, so necessary to the national credit than those pointed out by the Commissioner. He is aware of the great difficulties attending the collection of the duties proposed, and feels all the force of the objections heretofore made to their imposition. He nevertheless believes that a tax on tobacco in the leaf, or unmanufactured, if it can be enforced, is the only mode by which a duty on that article can be collected fairly and equally, and through which an adequate amount of revenue can be obtained from it. He believes, also, that, although a tax on sales would probably fail of collection to some extent, yet, by applying to it stringent rules, requiring frequent periodical returns, verified by oath, coupled with the power to compel an exhibit of books of account, it might become a very large and important item of revenue. The

Secretary would further suggest whether the income tax should not be collected upon all, without exemption. As the law is, it opens the door to innumerable frauds, and in a young and growing country the vast majority of incomes are small, while all participate alike in the blessings of good government. The adoption of a scale, augmenting the rate of taxation upon incomes as they rise in amount, though unequal in one sense, cannot be considered oppressive or unjust, inasmuch as the ability to pay increases in much more than arithmetical proportion as the amount of income exceeds the limit of reasonable necessity.

From the results of experience, as well as from all the information received, the Secretary is well convinced that much revenue fails to be collected through an imperfect execution of the law, and more through a fraudulent evasion of its provisions. Time and effort will, it is hoped, remedy these evils in a great degree, and the confident expectations of those who framed it be realized. In the mean time no effort should be spared to perfect it, as far as possible, and no experiment to increase its efficiency, of which there is a reasonable hope of success, should be left untried.

In connexion with the subject of increased taxation, and the necessity of providing additional revenue from ordinary sources, the Secretary cannot but call the attention of Congress to our public domain, and more especially to that portion of it abounding in the precious and other metals, which, by the policy of the government, has been reserved to the nation. He can add little, however, on these points, to what has been heretofore so ably set forth by his predecessor. The agricultural region has, through the operation of the homestead law, almost ceased to afford a direct revenue. Whatever might be the opinions of the Secretary as to the good effects of this law, either in a State or national point of view, it is not probable that any expression of those opinions would tend to effect any material change, or modification. Possibly, had the struggle in which the nation is now engaged been foreseen, or even apprehended, Congress might have deemed it prudent not to adopt a system which renders so large a portion of the public domain unavailable as a basis of credit, either by way of pledge of its proceeds, or an appropriation of those proceeds, permanently, to the creation of a sinking fund for the ultimate redemption of the public debt. In either aspect that domain might have been made to render material aid. But it may still fairly be questioned whether, and to what extent, such aid has not been afforded by the inducements offered to an immigration which is daily augmenting the resources and power of the republic. With regard to the mineral lands, the question is freed from this embarrassment. These are still the property of the nation, and may be disposed of as Congress shall determine. That they should yield a revenue to the owner, independent of the collateral advantages derived from individual enterprise in extracting the precious metals, would seem to admit of no dispute. On the one hand it may be said that to sell them absolutely is to part with an unequalled and inexhaustible source of wealth and power, the control of which should always remain in the hands of the government; on the other, that all attempts, hitherto, to realize any considerable amount of revenue from any system of rents have proved

unsuccessful. It is to be hoped that Congress may be able to devise some mode by which these lands may be made available, to an extent in some just measure proportionate to their yearly production. The question is one involving a knowledge of the subject which the Secretary does not now possess, and requiring an amount of study and reflection which, thus far, he has been unable to bestow. The attention of Congress is invited to a paper on this subject, prepared by direction of the Secretary, which accompanies this report, and will repay an attentive perusal.

The act of February 25, 1862, provides that the coin received for duties on imports shall, after paying interest on bonds and notes, be appropriated to the purchase of one per centum of the public debt, to be set apart, with its accruing interest, as a sinking fund, as the Secretary might from time to time direct. All experience has proved that in a time of war, when expenditures must largely exceed receipts from ordinary sources, and large sums are borrowed in each year, the attempt to establish a sinking fund invariably fails. It is, in fact, simply borrowing to lend again. For this reason no attempt to carry out this provision has yet been made. As the time is approaching, however, when the present unnatural condition of affairs may be expected to terminate, it is well to consider whether some legislation postponing for a time the operation of the provision referred to, and designating a board of officers as commissioners of the sinking fund, under proper regulations, may not be advisable; their duties to commence at such time as the Secretary of the Treasury may designate. Such legislation would, at least, show that the provision for a sinking fund is not intended to remain a dead letter upon the statute-book when peace shall return, and with it the power to render that provision effective. Should any further aid be necessary, the Secretary would respectfully suggest whether such income as may be received from the public domain, from sales, or in the shape of rents or royalty, may not be beneficially appropriated to the same purpose.

From preceding statements it appears that, exclusive of the receipts from ordinary sources, the amounts following are to be provided, viz :

For the fiscal year ending June 30, 1865.....	\$570,727,508 11
For the fiscal year ending June 30, 1866.....	469,621,005 17
	1,040,348,513 28
Deduct amount now authorized, and balance in the treasury July 1, 1864.....	560,063,188 02
It leaves a balance to be provided for by additional legislation of.....	480,285,325 26

It will be observed that this balance is predicated upon contingencies which may not occur, and calculations which may prove deceptive. It would be unsafe, therefore, to limit so closely the provision to be made by Congress for meeting the expenditures of this and the succeeding years.

To raise a large portion of the amount necessary to meet these anticipated expenditures, it is obvious that recourse was to be had to loans; which have been

already, in part, negotiated. The necessities of former years have led to many expedients, as is apparent from the diversity of forms which our securities present. As the debt increases, from year to year, borrowing becomes more difficult. Embarrassed as the country is with two systems of banking, and obstructed as the government is by a currency wholly beyond its control, it is manifest that to push its own circulation far, if at all, beyond its present limit could only be justified by absolute necessity. To thrust our securities upon the market in such amounts as it is not able to bear, and to retain no check upon stockjobbing combinations, must exercise a disastrous effect upon public credit, and operate injuriously upon large numbers who have heretofore invested their means, liberally and confidingly, in government issues.

The Secretary is not unmindful that, in the opinion of many persons conversant with financial matters, recourse should be had to foreign markets; and in two acts of Congress, one of which is still in force, authority has been given to negotiate a foreign loan. This, if practicable at all, on terms which the Secretary could feel justified in accepting, would, in his opinion, at the present time and under existing laws, be so inconsiderable in amount, that its effects would be merely temporary, and would afford an alleviation rather than a relief. Our bonds have already, to a considerable amount, been sought for abroad, and to that extent the home market has been relieved and strengthened. Communication with Europe is now so easy and regular, intelligence is transmitted so rapidly, business facilities are so abundant, that foreign markets are almost at our own doors, and a demand abroad is felt almost at the moment, and supplied without injurious delay. To effect a foreign loan would not, as it has seemed to the Secretary, add much, if at all, to the whole amount of sales, unless stimulated by efforts and inducements which our financial condition has not, as yet, called for. And, although a certain advantage might be gained in the power to control, in some degree, the rate of foreign exchange, by the deposit of a large sum to be drawn against as occasion might require, the possible benefit thence to be derived has not seemed sufficient to counterbalance other and opposing considerations.

This nation has been able, thus far, to conduct a domestic war of unparalleled magnitude and cost without appealing for aid to any foreign people. It has chosen to demonstrate its power to put down insurrection by its own strength and furnish no pretence for doubt of its entire ability to do so, either to domestic or foreign foes. The people of the United States have felt a just pride in this position before the world. In the judgment of the Secretary, it may well be doubted whether the national credit abroad has not been strengthened and sustained by the fact that foreign investments in our securities have not been sought by us, and whether we have not found a pecuniary advantage in self-reliance.

But, however this may be, it seemed to the Secretary that, even if inclined to attempt the negotiation of a foreign loan, the time was unpropitious, and the difficulty attending such a negotiation, while exchange was subject to rapid and violent fluctuation, upon any safe terms, appeared almost insurmountable. Whatever risk was to be incurred must necessarily fall upon the

government. He thought it wiser, therefore, to wait until events should have more fully demonstrated the inevitably favorable result of the contest in which the nation is engaged—which time he believes to be near at hand—rather than venture upon an experiment which, if successful, could afford but temporary relief, and a failure in which might be attended with evils of a very serious character. Believing that the country can, if it will, sustain, for a long time to come, any burden which the war is likely to impose, the Secretary has deferred an undertaking which seemed to him so doubtful of success, and so questionable in its results. It may be added to these considerations, that to have the interest on our public debt payable at home, and to our own rather than to a foreign people, are advantages, the value and importance of which can hardly be too highly estimated.

The whole amount of national circulation, not bearing interest, exclusive of fractional currency, and of notes issued by national banks, is limited to four hundred millions of dollars, subject to slight occasional increase from the fifty millions held in reserve for the payment of temporary deposits. Of five per cent. interest-bearing notes there were outstanding, on the first of November last, \$120,519,110. To a considerable extent these notes have been, and will continue to be, used as currency. Those with coupons have been found particularly objectionable, as, though withdrawn to a certain extent while the interest is maturing, they are liable to be periodically rushed upon the market. In consideration of this feature, a large amount, viz: about ninety millions of the original issue of one hundred and fifty millions of these coupon notes, have been withdrawn and destroyed, and their place occupied by notes payable in three years, bearing interest at six per centum, compounded semi-annually. This is believed to be the best form of interest-bearing legal tender notes, as being more likely to be withdrawn and held until maturity, as an investment. Of these, fifteen millions in amount were issued under the act of March 3, 1863, and about ninety millions under the act of June 30, 1864. The total amount of interest-bearing notes outstanding on the 22d of November last was \$210,222,870. What proportion of these may be considered as an addition to the circulation I am unable to determine. To that extent, whatever it may be, they contribute to the amount of the currency, and thus in some degree occasion, and in still greater degree sustain, an increase of prices, and depress values.

The amount of bills issued to the national banks, as appears from the books of the Comptroller of the Currency, was, up to the 22d of November inclusive, \$65,160,210. As these banks have absorbed capital which might otherwise have been invested in State corporate institutions, and in many instances have taken the place of those institutions, by conversion, their issues cannot be regarded as so much addition to the body of currency. The returns on file at the department show that the whole circulation of the State banks on the first of January, 1864, was \$169,926,129, while the whole circulation of such banks for the month of July, 1864, returned to the internal revenue bureau, and which embraced, with a few trifling exceptions, all of these institutions

outside of the rebellious States, was only \$126,196,606 72. The diminution is \$43,729,522 28, which, deducted from \$65,160,210, leaves \$21,436,687 72 as the amount of increase to November 22, 1864, on the supposition that the circulation of State banks has not been enlarged since July.

The subsequent returns, though incomplete, would tend rather to show a diminution since that date. Arguing from the fact that the notes of State banks have almost ceased to be current in some of the northwestern States, it may well be doubted whether, under the limitations of the law authorizing national banks, the establishment of these institutions has not had the effect rather to limit than to enlarge the whole amount of circulation.

It is observable that, notwithstanding the apparently large circulation of paper money issued under the authority of the various acts of Congress before enumerated, its scarcity in the market has occasioned no slight embarrassment in the negotiation of loans. This can be accounted for only upon the supposition that large amounts are carefully held by the people, thereby exhibiting their confidence in its character and value, and that the impetus given to trade of every description by the large and increasing wants of government requires a largely increased amount of the circulating medium. A rise of prices tends, proportionately, in the same direction.

Believing, however, that, with the large addition made to the volume of currency by State banks through their various forms of credit, the whole amount far exceeded the limit of necessity, it was with extreme reluctance that the Secretary felt himself compelled to replace the five per centum coupon notes, which had been withdrawn, by an issue of six per centum compound interest notes under the act of June 30, 1864, and even to exceed that amount to a small extent. But the necessities of the hour left him no choice. And he will now proceed to state the condition of financial affairs which, in his judgment, rendered such action imperative.

On assuming office, upon the 5th day of July last, the Secretary found his condition peculiarly embarrassing. The cash balance in the treasury was, on the 1st of July, as before stated, \$18,842,558 71. The unpaid requisitions on the 5th were \$71,814,000. The amount of certificates of indebtedness outstanding was \$161,796,000. The daily expenditures could not be calculated at less than two and one quarter millions. The larger portion of unpaid requisitions was for pay to the army, and the Secretary was obliged to look forward to an increase, from the same quarter, of over fifty millions on the 1st of September. Thus situated, he could not avoid scrutinizing with some anxiety his probable means of meeting these most pressing claims upon the treasury, and also of providing for the additional daily expenditures. He could look nowhere but to the receipts from ordinary sources, and to the power to borrow money under existing laws. From customs he could expect no substantial aid, and the returns for the first quarter of the current year will show that, beyond the revenue pledged to pay the interest upon bonds issued and to be issued during the year, comparatively little assistance could be derived from this source. With regard to internal revenue the Secretary felt more encouraged.

Congress had wisely provided for a large increase of internal duties, by a law which went into operation on the 1st day of July. Under former laws the amount received had been steadily increasing during the three preceding months, and in the month of June had reached very nearly to fifteen millions of dollars. The Secretary confidently hoped that for July and the succeeding months it would reach, if it did not exceed, the daily average of three-quarters of a million. But this hope, if realized, would still leave him with a very large deficiency, to meet which, in part, he might issue certificates of indebtedness to public creditors. It was desirable, however, to avoid, could other means be found, increasing the amount of these securities. He might have recourse to the power conferred by the act of June 30, 1864, and put an additional two hundred millions of legal tender notes upon the market, and even increase that amount by some sixty millions, in substitution for five per cents., issued under the act of March 3, 1863, which had been destroyed or were ready to be destroyed. Flushed as the money market was with circulation, sufficiently, at least, to meet the necessities of business, he was anxious, if possible, to avoid so doubtful an expedient.

The prospect of negotiating a loan in the ordinary way was by no means flattering, as the notice for a loan of thirty-three millions, advertised on the 25th day of June, had been withdrawn on the 2d of July, the Secretary having reason to believe that such loan would not be taken on terms which it would be for the interest of the government to accept.

Under these circumstances the Secretary thought it advisable, in order to meet pressing emergencies, to borrow upon bonds or notes, authorized by the various acts referred to, fifty millions of dollars, of the banks in the cities of New York, Philadelphia, and Boston, and met the representatives of a large number of these institutions in New York for the purpose of effecting that object. The result proved, however, that, notwithstanding a professed, and, as the Secretary was convinced, a real desire to aid the government, these institutions were not able to furnish the assistance required upon terms, which, under existing provisions of law, the Secretary felt authorized to accept. He had then no other alternative than to issue legal-tender notes to a very large amount, or again to advertise for a loan; and he had no hesitation as to which course should be adopted. Accordingly, on the 25th of July he issued proposals for a national loan, under the act of June 30, 1864, upon notes payable in three years, with semi-annual interest at $7\frac{3}{10}$ per cent. per annum in lawful money. He incurred a considerable expense in advertising this loan, believing that it should be as widely diffused and as generally understood as possible, and offered liberal inducements to stimulate the efforts of corporations and individuals to dispose of the notes. His success, though not what he hoped for, or anticipated, has been such as not to diminish his confidence in the disposition and ability of the people to relieve the wants of their government. A serious obstacle to greater success has been, the Secretary believes, the amount of other desirable national securities pressing upon the market, and presenting more favorable opportunities for investments.

Failing to raise the means required in the ordinary mode, and urged by the conviction that the large amount of suspended requisitions, swollen to more than \$130,000,000 00, should be reduced, the Secretary resolved to use all the means at his command to pay so much, at least, as was due to our brave soldiers, who were suffering from the long delay in satisfying their just claims, but still continuing to serve their country with unflinching courage and uncomplaining devotion. To effect this object he was compelled to replace the whole amount of five per cent. notes which had been cancelled, amounting to more than eighty millions of dollars, and even slightly to exceed that sum. More fully to accomplish his purpose, the Secretary resolved to avail himself of a wish expressed by many officers and soldiers, through the paymasters, and offered to such as desired to receive them, seven-thirty notes, of small denominations. He was gratified to find that these notes were readily taken in payment to a large amount, our gallant soldiers, in many instances, not only receiving them with alacrity, but expressing their satisfaction at being able to aid their country by loaning money to the government. The whole amount of notes thus disposed of exceeded twenty millions of dollars, and the Secretary has great satisfaction in stating his belief that the disposal thus made was not only a relief to the Treasury, but proved a benefit to the recipients, in affording them a safe and valuable investment, and an easy mode of transmitting funds to their families.

To meet other pressing demands, the Secretary again offered to public competition bonds issued under the act of March 3, 1863, amounting to about \$32,000,000 00. This offer was most favorably received, the bids reaching nearly \$70,000,000 00, and the whole amount offered being taken at a premium of four per centum and upwards; the Treasury receiving, premiums included, the sum of \$33,179,614 33.

Subsequently, on the 1st of October, the Secretary advertised for another loan of forty millions, upon five-twenty bonds, issued under the act of June 30, 1864. At the time of this offer the money market was in a feverish condition, arising from violent fluctuations in gold, and other causes, and serious doubts were entertained whether acceptable offers would be made. Under these circumstances, and with the hope of affecting favorably the market price of certificates of indebtedness which had become somewhat depressed by the large amount to which the issue had been necessarily increased, the Secretary decided to receive one-fourth of the subscription in these securities. The result was, that, notwithstanding the anticipated failure of the loan, bids were received amounting to nearly \$60,000,000 00, and the whole amount offered was taken at a rate above par, and averaging to the government, a fraction less than one per centum.

These negotiations have afforded satisfactory evidence, not only of the ability of the people to furnish, at a short notice, such sums as may be required, but of the entire confidence felt in the national securities. After nearly four years of a most expensive and wasting war, the means to continue it seem apparently undiminished, while the determination to prosecute it with vigor to the end is unabated.

In some particulars the Secretary has found himself embarrassed by the re-

strictive provisions of the act of July 2, 1864, and he will, therefore, at an early day, suggest such modifications as he considers necessary. In his judgment, a wide discretion should be intrusted to the officer charged with the duty of negotiating loans, in order that he may be enabled to avoid unexpected difficulties, occasioned by possible conditions of the money market. This delicate and responsible duty must necessarily be intrusted to somebody, and the people can have no other reliable security for faithfulness than may be found in the established character of the individual charged with so important a trust, whoever he may be. The discretion thus confided should, in the opinion of the Secretary, include the power of increasing the currency. To no individual would any considerable addition to the circulation, in any form, be more objectionable than to the present head of the Treasury Department, and no one would resort to such a measure, when the circulation was adequate to the wants of business, with more reluctance. Nor does he believe that a patriotic people, struggling for national existence, and possessed of ample means, would compel him to adopt a measure so fraught with injurious consequences as an issue of paper money beyond the limit so prescribed. The question, however, would be one for that people to decide. They have pronounced for a continuance of the war, until its great objects shall have been accomplished, in unmistakable terms. It is for them further to determine whether the necessary means shall be furnished by way of loan, and the circulation be restrained within safe limits, or whether they will prefer to endure the evils of exorbitant prices, with a loss of credit in the present, and a debt of needless magnitude entailed upon the future. Their financial officer can only submit to their decision, and act as the necessities of the occasion may demand. But the Secretary confidently believes that, judging from past events and recent demonstrations, there can be little doubt what the public voice will be upon a question so vital.

It is the province of Congress to indicate, and determine upon, the terms that may be offered to those who are invited to invest their means in government securities, and it would seem both wise and prudent to make those terms sufficiently liberal. If our public debt must necessarily be large, and require a long course of years for its liquidation, its wide diffusion is most desirable. Such advantages should be offered as will induce all who have anything to spare beyond the amount required for their own support, or use, to invest that surplus, or a portion of it, in the national securities. These advantages can only be found in an increased rate of interest, an exemption from public burdens, and security of possession. What limit should be fixed, in either of these particulars, it is for the practical experience and wisdom of Congress to ascertain and determine.

The experience of the few past months cannot have failed to convince the most careless observer that, whatever may be the effect of a redundant circulation upon the price of coin, other causes have exercised a greater and more deleterious influence. In the course of a few days the price of this article rose from about \$1 50 to \$2 85 in paper for \$1 00 in specie, and subsequently fell,

in as short a period, to \$1 87, and then again rose, as rapidly, to \$2 50; and all without any assignable cause, traceable to an increase or decrease in the circulation of paper money, or an expansion or contraction of credit, or other similar influence on the market, tending to occasion a fluctuation so violent. It is quite apparent that the solution of the problem may be found in the unpatriotic and criminal efforts of speculators, and probably of secret enemies, to raise the price of coin, regardless of the injury inflicted upon the country, or desiring to inflict it. All such attempts should be indignantly frowned upon by a patriotic community, and the efforts of all good citizens invoked to counteract such nefarious schemes. A law, providing for the exemplary punishment of combinations for such a purpose might tend to vindicate, if it could not fully protect, the public rights in this regard, and should be, so far as possible, rigidly enforced.

But whatever success might attend any effort to check speculation in coin, or to counteract its injurious effect, it is still obvious that, so long as there remains a large and increasing necessity for its use, and a limited supply, it will command a price commensurate with the necessity and the difficulty of obtaining it. This necessity arises from the demand for foreign exchange, for customs duties, and to pay the interest on the public debt. The matter of foreign exchange I do not propose to discuss. The demand for duties on imports, and that to pay the interest on a large portion of the public debt, are so far identical that one is dependent upon the other. The laws authorizing the issue of bonds bearing interest in coin specifically pledged the revenue from customs to the payment of that interest, and provided for the collection of those duties in the same currency. In the opinion of the Secretary, that pledge should not be violated. A departure from it could only be vindicated by one of those state necessities which justify a nation in temporarily postponing its obligations in order to preserve the power to discharge them at a future day. When the pledge was given, no one anticipated a possible continuance of the war for such a length of time as would involve the increase of the public debt to the point it has already attained, or the possible payment of interest in coin to an amount beyond the ability of duties on imports to supply. It will be noticed, however, that our annual coin interest now exceeds fifty-six millions of dollars. Should the additional amount required for the expenditures of the present fiscal year be raised upon bonds bearing interest in coin, and the revenue from customs not exceed the estimate predicated upon the receipts of the first quarter, it is quite manifest that resort must soon be had to some other source of supply, or recourse must be had to the emission of securities of a different character. It could not be expected that such securities would stand on a level with those the interest upon which is payable in coin, unless an increased value should be given them by a higher rate of interest, or their payment should be secured by a specific lien upon revenue. In view of the serious considerations presented by this question, whether as affecting the market value of coin or the ability of government to meet its specie interest, should the war continue, from the revenue now specifically appropriated to that purpose, the Secretary is forced to the conclusion that

we should in the future rely, for the most part, upon securities bearing interest in currency, convertible into bonds, the interest of which is payable in coin. Notes bearing an increased rate of interest, payable in currency, redeemable in three or five years, and convertible at maturity into five-twenty bonds, would be preferable, in the judgment of the Secretary, to any other form of security. Bonds at long date, the interest of which is payable in currency at the usual rates, would be less attractive, and in the end involve a much greater sacrifice. The $7\frac{3}{10}$ notes authorized by the act of June 30, 1864, and now offered to the public, present as many advantages as any form of currency security, uniting a high rate of interest with convertibility. At the period of their maturity it may be confidently believed that the country will have been restored to a state of unity and peace, with all disturbing elements quieted, its population and resources increased and increasing, its strength confirmed, and with ample ability to meet all its obligations from its ordinary resources.

In the report of the Comptroller of the Currency will be found statements of the number of national banks organized since his last annual report, the States and Territories whercin organized, the amount of capital paid in, circulation, and bonds deposited. The statement exhibits a large and rapid increase, and demonstrates the popularity of the system. The rapid and extensive conversion of State institutions of established character, conducted through a long series of years by men of recognized financial ability, into banks organized under the new system, could not have taken place unless after full and careful consideration as to its safety and superior advantages. If it should be said, that, perhaps, these advantages may be rather to those individually interested than to the community at large, the reply is, that a single uniform currency, possessing the same value throughout the whole country, has been too long a general object of desire to have its importance questioned. If to this great and obvious good be added the benefits to government, in its financial operations, of being freed from all the uncertainties and embarrassments arising from a currency over which it can exercise no control, the advantages of any system which will effect these objects can admit of no debate. The Secretary was not among the first to approve the plan adopted by Congress, and which seems to be receiving the popular sanction. Time and observation of its effects have, however, convinced him that the system, if not without defects, is based upon sound principles, and is entitled to all the benefit of a fair trial; and it is quite apparent that the good to be hoped cannot be fully realized, so long as another system, at war with the great objects sought to be attained, shall continue to exist, unchecked and uncontrolled.

While, therefore, the Secretary would not advise the adoption of unfriendly or severe measures, likely to embarrass the business of the country, especially when the indications are so favorable that the national system will soon replace all of a merely local character, he is yet of the opinion that such discriminating legislation should be had as will induce the withdrawal of all other circulation than that issued under national authority, at the earliest practicable moment.

For a statement of the transactions of the treasury during the past year you are respectfully referred to the report of the Treasurer. The labors of that officer are largely increased by the number of depositories which have been designated under the act "to provide a national currency." The labors of the Treasurer, and also those of the assistant treasurers in the principal cities, and the depositories designated under the act of August 6, 1846, are necessarily proportionate to the vast amounts passing through their hands; and the pecuniary responsibilities of some are such as few men, whose character and capacity would justify so important a trust, are willing to assume. Necessarily obliged to surround themselves with a large number of assistants, for whose care and integrity they must be answerable, and to give bonds in amounts that few private fortunes would meet, a high degree of courage is required to endure the perplexities and incur the hazards of such an office. In view of these facts, and of the much better compensation readily paid to such men for labors much lighter, and responsibilities far less important, I cannot but recommend that the salaries of the Treasurer, and of the assistant treasurers, and of some of the designated depositories, be increased. Within the current year the assistant treasurer at New York having been compelled by ill health to resign, after long and most useful and honorable service, it became necessary to find a person qualified by his knowledge of business and financial affairs, by spotless character and acknowledged ability, to discharge the duties of that most important position. This the Secretary found to be extremely difficult, principally because the great pecuniary risk deterred men who had anything to lose, while the compensation allowed by law was much lower than is customarily paid for similar, but far inferior, service. The office was most reluctantly accepted by the present incumbent, who relinquished an honorable position, with a much higher salary, at the urgent solicitation of the Secretary, purely from a sense of patriotic duty. Impelled by the same honorable feeling, the assistant treasurer at St. Louis consented to withdraw his resignation, which had been tendered to the department. Not only justice, but the best interests of the government, require that such compensation be paid to all public officers as will enable them to discharge important trusts, freed from the harassing cares and anxieties attendant upon inadequate incomes, and bearing a just proportion to the nature and amount of service. The difficulty of inadequate compensation has occasioned much embarrassment in other operations of this department. Many persons of experience and skill, and who could readily command higher pay in similar employments elsewhere, have resigned their places in the department. These places it has been found extremely difficult to fill, although there has been no reason to complain of a lack of applicants for employment. But in the vast and complicated affairs of the Treasury Department many persons are required possessing a high order of ability, derived both from study and experience, and without whose aid those affairs could not be well and speedily transacted. Such persons cannot be expected to remain in the public service and be content with a compensation too small for the daily wants of themselves and families, when solicited to accept other situations justly, and even liberally, remunerated. While, therefore, the

Secretary does not favor high salaries, and feels as strongly as any one the necessity of strict economy, he is compelled to state this condition of things for the consideration of Congress.

The high rates of duties on imports, imposed by recent laws, afford such temptation to smuggling, and such facilities are presented for successful attempts to evade the revenue laws, by the extent and nature of our sea-coast, and more especially of our frontier, that the necessity of strenuous efforts to prevent and punish offences of this kind is impressed upon this department with daily increasing force. The attention of Congress is particularly invited to so much of the report of the Commissioner of Customs as relates to this very important subject. The act "to prevent smuggling, and for other purposes," approved June 27, 1864, contains important provisions, which, if properly enforced, will, it is believed, prove highly efficient. Sufficient time, however, for all the preparations necessary to carry all of these provisions into effect has not as yet been afforded. In the mean time, a careful preliminary inspection has been made by the Commissioner, under instructions from the Secretary, along our sea-coast and frontier lines, and the result of his observations leads to the conviction that preparations on a large scale are in progress for extensive and systematic operations in smuggling across our northern and northeastern border. To prevent, or even to check, these operations, an increase of preventive force will be absolutely necessary, and means should be placed at the disposal of the department for that purpose, to be expended in such manner as the exigency may require. From the report of the Commissioner, and the nature of the case, it is no less obvious that an increase in the number of revenue boats, especially on the lakes, is not only expedient but necessary; and the appropriation for that object should also be increased, so as to meet the wants of the service.

The act approved July 2, 1864, entitled "An act in addition to the several acts concerning commercial intercourse between loyal and insurrectionary States, and to provide for the collection of captured and abandoned property, and the prevention of frauds in States declared in insurrection," modified, in several important particulars, pre-existing laws upon the same subjects. So much of the act of July 13, 1861, as authorized the President to permit commercial relations in insurrectionary States and sections was repealed, except in certain specified cases. The rules and regulations with regard to commercial intercourse previously adopted have been modified accordingly. The second section largely extended the powers and responsibilities of this department, by placing in its charge abandoned lands, houses, and tenements in insurrectionary States, for the purposes of occupation and lease, and still further by directing that provision should be made "in such lease, or otherwise, for the employment and general welfare of all persons within the lines of national military occupation within said insurrectionary States, formerly held as slaves, who are or shall become free." This clause is regarded as placing all such persons under the protection of this department, through which their *general welfare* is to be provided for.

In framing rules and regulations to carry the provisions of this act into effect,

as directed in section eleven, such as were deemed essential to the proper execution of the powers conferred in relation to freedmen, were made, and approved by the President as required. It was, however, found necessary to suspend their operation for a time. This class of persons had been, and were yet, under the protection of the War Department, and the necessary provision for their welfare had been afforded under military authority and supervision. The arrangements made for this purpose contemplated a continuance of the system adopted through the current year. It was deemed advisable, therefore, to defer action in this regard, until the time should arrive for commencing the operations of a new year, and in the mean time to allow the freedmen to remain as they had been, under military protection.

The eighth section of said act authorizes the Secretary of the Treasury, with the approval of the President, to appoint agents to purchase, on certain specified terms, any products of States declared in insurrection. The amount of funds placed at the disposal of the Secretary for that purpose was, however, so limited, that large operations on a cash basis were out of the question. In fact, the proper execution of the authority conferred by this provision of the statute has been attended with great embarrassment. After much consideration, however, a series of regulations was framed and approved, and several agents have been appointed, who have commenced operations under the law; but their appointment is so recent that no sufficient time has elapsed to afford a basis for any reliable opinion of the probable result. The Secretary is, however, of the opinion that, whether the hopes which may have been indulged of a considerable revenue to the government from this source are realized or not, the incidental advantages of getting to market a reasonable supply of the products referred to would compensate any effort made by government in that direction.

A copy of the rules and regulations, as revised, together with those relating to abandoned lands, houses, and tenements, providing for the care and employment of freedmen, and for the purchase of products, are appended to this report.

The Secretary has great satisfaction in stating that all expenses connected with executing the several acts restricting commercial intercourse have been much more than paid by fees arising under the regulations heretofore adopted.

While the Secretary has great pleasure in stating that, so far as his personal knowledge extends, and so far as he is informed, the affairs of this department have been well and satisfactorily conducted during the past year, an incident has occurred of a painful character, involving a possible loss to the government, and tending to excite suspicion as to the integrity of some person or persons employed in conducting its operations.

On the fifth day of June last, Mr. C. P. Bailey, chief clerk and superintendent of the loan branch, connected with the Secretary's office, addressed a letter to the Secretary, stating that one hundred bonds, partially prepared for issue under the acts of July 17 and August 5, 1861, of \$1,000 each, were missing, and no trace of them could be found. The bonds were numbered from 34,301 to 34,400 inclusive, and were a part of one thousand transmitted by the National Bank Note Company, on the 26th of September, 1863.

In his letter to the Secretary, Mr. Bailey states: "I have exhausted all the resources at my command in endeavoring to find them, and nothing is left for me but to report the facts." A strict inquiry as to all the facts connected with the affair was immediately instituted, but no light was obtained, further than to show that, on the 29th of September previous, Mr. Bailey sent the bonds in an open basket, with a weight placed on them, by two messengers, one of whom was an old clerk of established character, to the Register's office, and there offered them to the clerk who usually received the coupon bonds in the Register's room, who objected to taking charge of them, on the ground that there was no place in the office where they could be safely kept, and requested that they might be taken back to the loan branch, where there were good safes. Mr. Bailey was sent for, and, after some consultation as to the proper place of deposit, consented that they should be taken back, and deposited in the safe in his office, and they were accordingly carried back by the same messengers, taken out of the basket, laid on the table, and in the course of the day placed in the safe, where they remained, as supposed, until called for by the Register. They were called for and delivered from time to time, from March 17 to June 5, 1864, when the loss was discovered. The character of all the parties concerned is reported as above suspicion, and nothing has since transpired to elucidate the matter or to furnish any indication as to what has become of the missing bonds.

As they had not been signed by the Register, or sealed, they cannot be negotiated. The coupons, however, were sealed and complete, and payable to bearer on January and July 1, in each year. A careful examination was made of the January coupons paid on bonds of that issue, but it does not appear that any of them had been paid. These would be known by their numbers. Instructions were given the assistant treasurers to watch carefully for these coupons, but nothing further has been elicited. No other steps have been taken, as none appeared likely to be attended with any effect. With this exception, I am not aware that any loss has occurred in the department.

For the detailed operations of the mint and its branches I respectfully refer to the report of the Superintendent of the Mint. The total value of the bullion deposited at the mint and branches during the last fiscal year is \$24,920,808 47, of which \$23,986,989 92 was in gold and \$933,818 55 in silver. Deducting the redeposits, there remain the actual deposits, amounting to \$24,012,741 49. The coinage for the year was, in gold coin \$21,649,345 00; gold bars, \$2,333,403 31; silver coin, \$548,214 10; silver bars, \$301,872 89; cents, \$463,800 00; total coinage, \$25,296,635 30. The number of pieces of all denominations coined was 46,983,396. Of this coinage \$3,560,436 40, in 45,114,276 pieces, was at Philadelphia; \$19,536,809 02, in 1,869,120 pieces, at San Francisco; and \$1,876,377 04, in gold and silver bars, at New York.

The branch mint at Denver has confined its operations to melting, refining, assaying, and stamping bullion. The number of bars thus stamped was 532, of the value of \$486,329 97. The cost of transportation from the Denver mint to the seaboard, coupled with the disturbed condition of the Indians on the route,

have operated thus far to prevent the full development of the usefulness of this branch mint. I have hopes that the efforts now making may prove successful, so far as to obviate in great part the difficulties referred to.

A question of title to the proposed site of the branch mint at Nevada, authorized by Congress, has intervened to prevent any further steps from being taken toward its establishment, and no further steps can be taken until Congress shall have perfected the title.

As soon as proper information can be obtained, the necessary measures will be taken for the establishment of a branch mint at Dalles City, Oregon, in pursuance of the act of July 4, 1864.

Preliminary examinations and reports have been ordered relative to a new building for the mint at San Francisco, authorized by the act of July 2, 1864. .

As in preceding years, the great value of the coast survey is constantly impressed upon the government. While its operations upon the northern coast have been continued without interruption, details of its officers have continued to be furnished to the army and navy, who have rendered services of great importance in the conduct of the war, and contributed largely to the success of various military and naval operations, not only upon the coast, but in the interior, as frequently testified by the officers in command.

The light-houses and buoys in charge of the Light-House Board have been maintained at their recognized standard of excellence. Some suggestions are made by the board tending to render the system still more efficient, to carry out which estimates have been submitted. The restoration of lights, injured or destroyed by the rebels, has been proceeded with as rapidly as the territory has been brought within the control of the United States forces. And it is believed that the same unbroken chain which was exhibited before the war will soon be re-established along the whole coast of the United States.

The Secretary refers with satisfaction to the reports of the heads of the several bureaus and offices, as exhibiting the onerous duties devolving upon them, and the great amount of labor performed, all of which has been, with few exceptions, bestowed cheerfully and assiduously. An increase of force is required in the bureaus of the Second and Third Auditors, and the Second Comptroller, to prevent a vast accumulation of business, injurious to claimants and embarrassing to the government.

The lease of the premises now occupied as a custom-house in New York will expire on the first day of May next. It may, under the provisions of the contract of lease, be purchased by the government for one million of dollars, if notice to that effect is given three months before its termination. The premises are suitable and convenient for custom-house purposes, and of greater value than the sum named. If the purchase is to be made, the Secretary should be seasonably authorized to give the stipulated notice, and the necessary appropriation made before the adjournment of Congress. This purchase has been heretofore recommended in two successive reports, and in that recommendation the Secretary fully concurs.

In closing this report, the Secretary feels that he cannot but follow the example of his predecessor, in gratefully acknowledging the obligation he is under to the Assistant Secretaries and other officers of the Treasury Department, not only for the cheerfulness and devotion with which their own peculiar duties have been discharged, but for the kindness and zeal with which they have striven to lighten his labors, and enable him to sustain, however imperfectly, the weight of a most onerous and embarrassing position.

W. P. FESSENDEN,

Secretary of the Treasury.

Hon. SCHUYLER COLFAX,

Speaker of the House of Representatives.

No. 1.

Receipts and expenditures for the fiscal year ending June 30, 1864.

The receipts into the treasury were as follows:

From customs, viz:

During the quarter ending September 30, 1863.....	\$22,562,018 42
During the quarter ending December 31, 1863.....	23,211,520 86
During the quarter ending March 31, 1864	27,439,654 13
During the quarter ending June 30, 1864	29,102,959 58

\$102,316,152 99

From sales of public lands, viz:

During the quarter ending September 30, 1863	136,182 09
During the quarter ending December 31, 1863	170,503 45
During the quarter ending March 31, 1864	131,882 92
During the quarter ending June 30, 1864	149,764 83

588,333 29

From direct tax, viz:

During the quarter ending December 31, 1863.....	14,035 06
During the quarter ending March 31, 1864.....	397,166 68
During the quarter ending June 30, 1864.....	64,447 22

475,648 6

From internal revenue, viz:

During the quarter ending September 30, 1863.....	17,599,713 59
During the quarter ending December 31, 1863	27,262,631 26
During the quarter ending March 31, 1864	27,685,212 45
During the quarter ending June 30, 1864.....	37,193,576 80

109,741,134 10

From miscellaneous and incidental sources, viz:

During the quarter ending September 30, 1863	641,542 04
During the quarter ending December 31, 1863.....	1,912,529 09
During the quarter ending March 31, 1864	12,527,351 39
During the quarter ending June 30, 1864.....	32,430,025 58

47,511,448 10

From United States fractional currency	8,169,721 25
From six per cent. 20-year bonds, under act of July 17, 1861.....	30,565,875 45
From 5-20 years bonds, under act of February 25, 1862	321,551,283 41
From United States notes, under act of February 25, 1862.....	86,420,870 00
From temporary loans, under acts of February 25, 1862, and March 17, 1862	169,218,044 81

From certificates of indebtedness, under acts of March 1 and 17, 1862.....	169,179,000 00
From six per cent. 1881 bonds, under act of March 3, 1863.....	42,141,771 05
From 10-40 years bonds, under act of March 3, 1864	73,337,680 00
From one-year five per cent. interest-bearing treasury notes, under act of March 3, 1863	44,520,000 00

From two-years five per cent. interest-bearing treasury notes, under act of March 3, 1863	166,480,000 00
From six per cent. compound interest notes, under act of March 3, 1863	17,250,000 00

Total receipts	1,389,466,963 41
Balance in the treasury on July 1, 1863.....	5,329,044 21

Total means	1,394,796,007 62
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The expenditures for the year were as follows:

For civil, foreign intercourse, and miscellaneous.....	27,505,599 ⁴ 46
For interest, (pensions and Indian).....	7,517,930 97
For war	690,791,842 97
For navy	85,733,292 77
For interest on the public debt, including treasury notes	\$53,685,421 69
For redemption of stock, loan of 1842	105,812 30

For redemption of stock, Washington and Oregon war debt	\$5,300 00
For redemption of Texas indemnity stock, under act of September 9, 1850.....	992,000 00
For redemption of treasury notes issued under acts prior to December 23, 1857	50 00
For payment of treasury notes issued under act of December 23, 1857.....	2,000 00
For payment of treasury notes issued under act of March 2, 1861.....	1,863,400 00
For redemption of postage and other stamps, under act of July 17, 1862.....	5,024,900 00
For redemption of United States notes, under act of July 17, 1861.....	2,892,427 50
For redemption of 7 3-10 coupon bonds, under act of July 17, 1861.....	687,500 00
For redemption of United States notes, under act of February 25, 1862	42,561,048 54
For reimbursement of temporary loans, under acts of February 25 and March 17, 1862.....	197,299,734 04
For redemption of certificates of indebtedness, under acts of March 1 and 17, 1862	163,080,241 65
For redemption of fractional currency, under act of March 3, 1863.....	442,400 00
For redemption of two-years five per cent. treasury notes, under act of March 3, 1863.....	13,615,200 00
For redemption of three-years six per cent. compound interest treasury notes, under act of March 3, 1863	2,250,000 00
	<u>\$486,507,435 72</u>
Total expenditures.....	1,298,056,101 89
Balance in the treasury, July 1, 1864.....	<u>96,739,905 73</u>

From this apparent balance there should be deducted the amount of public debt redeemed by the Treasurer from moneys in the treasury, but for which redemption the Treasurer was not reimbursed by warrants, as follows:

7 3-10 three year notes	\$29,934,600 00
5 per cent. legal-tender notes.....	43,913,350 00
Old United States notes	462,150 62
Certificates of indebtedness.....	463,241 77
Temporary loan	2,804,004 63
Texas indemnity bonds.....	320,000 00
	<u>77,897,347 02</u>
Leaving an actual cash balance in the treasury, July 1, 1864, of.....	<u>18,842,558 71</u>

No. 2.

Receipts and expenditures, as estimated, for the year ending June 30, 1866.

RECEIPTS.

From customs.....	\$70,000,000 00
Internal duties.....	300,000,000 00
Lands.....	1,000,000 00
Miscellaneous sources.....	25,000,000 00
	<u>396,000,000 00</u>

EXPENDITURES.

Balance of unexpended appropriations.....	\$350, 000, 000 00
For the civil service.....	33, 082, 097 24
Pensions and Indians.....	14, 196, 050 64
War Department.....	531, 758, 191 11
Navy Department.....	112, 219, 666 18
Interest on the public debt.....	127, 000, 000 00
	<hr/>
But from this aggregate there may be deducted, as likely to remain unexpended at the close of the year.....	1, 168, 256, 005 17
	350, 000, 000 00
	<hr/>
Deduct estimated receipts from ordinary sources.....	818, 256, 005 17
	396, 000, 000 00
	<hr/>
There will remain to be provided by loans.....	422, 256, 005 17
	<hr/>

No. 3.

Statement of duties, revenues, and public expenditures during the fiscal year ending June 30, 1864, agreeably to warrants issued exclusive of trust funds.

The receipts into the treasury were as follows:

From customs, viz:

During the quarter ending September 30, 1863.....	\$22, 562, 018 42
During the quarter ending December 31, 1863.....	23, 211, 520 86
During the quarter ending March 31, 1864.....	27, 439, 654 13
During the quarter ending June 30, 1864.....	29, 102, 959 58

\$102, 316, 152 99.

From sales of public lands, viz:

During the quarter ending September 30, 1863.....	136, 182 09
During the quarter ending December 31, 1863.....	170, 503 45
During the quarter ending March 31, 1864.....	131, 882 92
During the quarter ending June 30, 1864.....	149, 764 83

588, 333 29.

From direct tax, viz:

During the quarter ending September 30, 1863.....	
During the quarter ending December 31, 1863.....	14, 035 06
During the quarter ending March 31, 1864.....	397, 166 68
During the quarter ending June 30, 1864.....	64, 447 22

475, 648 96.

From internal revenue, viz:

During the quarter ending September 30, 1863.....	17, 599, 713 59
During the quarter ending December 31, 1863.....	27, 262, 631 26
During the quarter ending March 31, 1864.....	27, 685, 212 45
During the quarter ending June 30, 1864.....	37, 193, 576 80

109, 741, 134 10

From miscellaneous and incidental sources,
viz:

During the quarter ending September 30, 1863.....	641, 542 04
During the quarter ending December 31, 1863	1, 912, 529 09
During the quarter ending March 31, 1864	12, 527, 351 39
During the quarter ending June 30, 1864.....	32, 430, 025 58

47, 511, 448 10

From United States fractional currency.....	\$8,169,721 25
From six per cent. 20-year bonds, under act of July 17, 1861.....	30,565,875 45
From 5-20 years bonds, under act of February 25, 1862.....	321,551,283 41
From United States notes, under act of February 25, 1862.....	86,420,870 00
From temporary loans, under acts of February 25 and March 17, 1862.....	169,218,044 81
From certificates of indebtedness, under acts of March 1, and 17, 1862.....	169,179,000 00
From six per cent. 1861 bonds, under act of March 3, 1863.....	42,141,771 05
From 10-40 years bonds, under act of March 3, 1864.....	73,337,680 00
From one year five per cent. interest-bearing treasury notes, under act of March 3, 1863.....	44,520,000 00
From two years five per cent. interest-bearing treasury notes, under act of March 3, 1863	166,480,000 00
From six per cent. compound interest notes, under act of March 3, 1863, and June 30, 1864	17,250,000 00
Total receipts	1,389,466,963 41
Balance in the treasury on July 1, 1863.....	5,329,044 21
Total means.....	1,394,796,007 62

The expenditures for the year were as follows:

For Congress, including books.....	\$2,937,192 47
For executive	3,433,013 92
For judiciary.....	1,159,479 28
For government in the Territories	216,731 07
For assistant treasurers and their clerks	95,782 35
For officers of the mint and branches, and assay office at New York.....	84,192 97
For supervising and local inspectors, &c.....	63,362 58
For surveyors general and their clerks	69,422 59
Total civil list.....	\$8,059,177 23

FOREIGN INTERCOURSE.

For salaries of ministers, &c.....	\$303,141 50
For salaries of secretaries and assistant secretaries of legation	40,820 04
For salaries of consuls general, &c., including loss in exchange.....	390,480 13
For salaries of secretaries of legation to China, Japan, and Turkey as interpreters	2,055 23
For salaries of interpreters to the consulates in China and Japan	3,392 87
For interpreters, guards, and other expenses of consulates in the Turkish dominions	2,852 90
For contingent expenses of all the missions abroad.....	62,373 62
For contingent expenses of foreign intercourse.....	108,288 70
For intercourse with the Barbary powers	55 74
For office rent for consuls not allowed to trade	34,636 02
For purchase of blank books, stationery, &c., for consuls	39,372 34
For salaries of marshals of consular courts in Japan, &c., and rent of premises.....	7,112 00
For relief and protection of American seamen	153,196 99
For bringing home from foreign countries persons charged with crime.....	3,481 71
For expenses of acknowledging the services of masters and crews of foreign vessels in rescuing American citizens from shipwreck	5,188 21
For prosecution of work, including pay of commissioner, per 1st article of reciprocity treaty with Great Britain.....	7,000 00
For expenses of executing the neutrality acts of April 12, 1818	3,000 00
For compensation of commissioner, &c., to run and mark the boundary between the United States and British possessions bounding on Washington Territory	11,175 81

For rent of prisons for American convicts in Japan, China, Siam, and Turkey	\$2,870 02
For preservation of the archives of the consulates ..	288 84
To carry into effect convention between the United States and the republic of Peru of January 12, 1863, for settlement of claims	15,919 26
For awards under the convention between the United States and the republic of Peru of January 12, 1863	42,909 36
For the relief of the owners of the French ship La Manche	46,065 66
For the settlement of the account of James Keenan, late consul at Hong Kong	2,801 84
For consular receipts per act of April 14, 1792	2,213 13
 Total foreign intercourse	 \$1,290,691 92

MISCELLANEOUS.

For mint establishment	503,290 31
For contingent expenses under the act for safe keep- ing the public revenue	70,061 92
For compensation to persons designated to receive and keep the public money	1,611 24
For compensation to special agents to examine books, &c., in the several depositories	3,901 50
For building vaults as additional security to the pub- lic funds in 66 depositories	12,786 60
For compensation to receiver at Santa Fé, acting as depositary	2,000 00
For salary of clerk, watchman and porter, office of depositary at Santa Fé	2,050 00
For survey of Atlantic and Gulf coasts of the United States	184,100 00
For survey of the western coasts of the United States ..	110,500 00
For survey of the Florida reefs and keys	8,500 00
For publishing the observations of the survey of the coasts of the United States	3,000 00
For fuel and quarters for officers of the army serv- ing in the coast survey	5,000 00
For the repairs of the Crawford, &c., used in the coast survey	5,000 00
For pay and rations of engineers for seven steamers used in the coast survey	6,000 00
For paying arrears due authors and artists of the exploring expedition	2,000 00
For the services of the California central route	999,980 00
For facilitating communication between the Atlantic and Pacific States by electric telegraph	40,082 34
For collections of agricultural statistics	90,000 00
For payment for horses and other property lost or destroyed in the military service of the United States	484,902 13
For claims not otherwise provided for	1,980 57
For expenses of the Smithsonian Institution	30,910 14
For the continuation of the Treasury building	655,491 54
For a site and erection thereon of a penitentiary in Utah Territory	8,363 00
For a capitol in Washington Territory	50 00
For constructing burglar-proof vaults for the assist- ant treasurer at New York, and fire-proof file cases for the collector at New York, and for incidental expenses of a change of location of those offices ..	73,492 94
For building post offices, court-houses, &c., includ- ing purchase of sites	39,842 03
For expenses incident to the issue and disposal of \$200,000,000 United States bonds	347,017 17
For compensation to prize commissioners and other expenses connected therewith	3,553 10

For salaries of commissioners in insurrectionary districts in the United States, &c.	\$43,834 28
For contingent expenses of commissioners of direct taxes in insurrectionary districts in the United States	5,998 66
For the purchase of sorghum seed	2,000 00
For rebuilding shop in the propagating garden	800 00
For postage, Department of Agriculture	1,320 00
For the purchase of cotton seed	70 70
For carpets, furniture, and cans for fruit	350 00
For testing the practicability of raising hemp and flax as a substitute for cotton	5,000 00
For fuel	300 00
For expenses of commissions, &c., to carry into effect a national loan	2,040,127 97
For expenses incident to an act to provide a national currency	356,765 37
For the detection and bringing to trial persons engaged in counterfeiting coin, &c.	25,964 66
For a series of portraits of Presidents for the Executive mansion	5,000 00
For the release of certain persons held to service or labor in the District of Columbia	250 00
For allowance or drawback on articles on which internal duty or tax has been paid	713,987 78
For lighting and ventilating the Treasury building	1,485 41
For expenses of collecting the revenue from customs, For repayment to importers of excess of deposits from ascertained duties	4,146,584 93
For debentures on drawbacks, bounties or allowances	2,597,891 99
For refunding duties under the act extending the warehouse system	1,051,331 65
For debentures and other charges	491 50
For salaries of special examiners of drugs	9,184 80
For additional compensation to collectors, naval officers, &c.	4,249 83
For support and maintenance of light-houses, &c.	1,120 56
For building light-houses, &c.; for beacons, buoys, &c.	766,572 63
For light-boats, compensation of keepers of stations, &c.	164,189 04
For marine hospital establishments	29,842 13
For building marine hospitals, including repairs, &c.	260,911 84
For building custom-houses, including repairs, &c.	24,571 79
For building marine hospitals and custom-houses	83,668 02
For unclaimed merchandise	1,014 13
For proceeds of sale of goods, wares, &c.	2,490 25
For repairing government warehouse at Staten Island	405 05
For purchase of steam or sailing revenue cutters	39,550 00
For expenses of collecting the revenue from sales of public lands	377,666 63
For rents of surveyor general's offices, &c.	100,995 91
For repayment of lands erroneously sold	11,498 53
For indemnity for swamp lands sold to individuals	12,227 41
For debentures and other charges	31,348 52
For surveys of public lands	2,027 54
For surveys of public lands in California	91,112 40
For services of special counsel, &c., in defending the title to public property in California	650 08
For preparing unfinished records of surveys to be transferred to the State authorities	9,759 00
For suppression of the slave trade	1,721 51
For colonization of persons of African descent	65,538 41
For expenses of taking the eighth census	10,692 15
For salaries and other necessary expenses of Metropolitan police	59,950 00
For repairs, &c., for the President's House	108,000 00
For rebuilding the President's stables	6,000 00
	10,000 00

For lighting the President's House from the Capitol with gas, &c.....	\$78,922 83
For fuel for the President's House.....	2,400 00
For work of art for the ornamentation of the Capitol.....	5,018 00
For alterations and repairs of buildings in Washington, improvements of grounds, &c.....	478,257 12
For compensation of public gardener, gate-keepers, laborers, watchman, &c.....	24,553 10
For penitentiary in the District of Columbia.....	15,341 85
For Columbia Institute for Deaf, Dumb, and Blind, in the District of Columbia.....	11,095 00
For completing the Washington aqueduct.....	129,756 70
For Potomac and Eastern Branch bridges, compen- sation of draw-keepers, &c.....	1,193 49
For support of transient paupers in the District of Columbia.....	6,000 00
For expense of packing and distributing congres- sional journals and documents.....	4,000 00
For patent fund.....	198,683 17
For the Patent Office building.....	67,800 00
For support of insane paupers of the District of Columbia and army and navy of the United States.....	62,500 00
For preservation of collections of the exploring expe- dition	4,000 00
For expenses incurred in fitting up a territorial prison at Denver, Territory of Colorado.....	4,754 75
For the purchase of United States statutes.....	7,000 00
For the encouragement in the State of Illinois.....	1,565 80
For roads and canals, State of Arkansas.....	19,634 75
For roads and canals, State of Michigan.....	1,676 12
For drawings to illustrate the report of Commis- sioner of Patents	5,000 00
For coal for library of Congress.....	495 00
For the relief of sundry individuals.....	48,550 88
	18,156,878 15
From which deduct repayments on account of appro- priations under which there were no expenditures during the year.....	1,147 84
Total miscellaneous.....	\$18,155,730 31

UNDER THE DIRECTION OF THE INTERIOR DEPARTMENT.

For the Indian department.....	2,538,297 80
For pensions, military.....	4,799,669 63
For pensions, naval.....	167,443 54
For relief of sundry individuals.....	12,520 00
	7,517,930 97
Total Interior Department.....	

UNDER THE DIRECTION OF THE WAR DEPARTMENT.

For pay of the army proper.....	4,360,213 90
For pay of volunteers.....	204,047,917 42
For subsistence of volunteers and regulars	95,230,415 43
For Quartermaster's department.....	309,078,752 79
For arms, ordnance, &c.....	35,228,748 47
For forts, arsenals, armories, &c.....	5,732,639 28
For Military Academy at West Point.....	40,754 50
For medical and hospital department.....	11,044,288 18
For expenses of recruiting.....	302,209 71
For collecting and drilling volunteers.....	5,688,180 09
For draft and substitute fund.....	5,302,641 00
For bounty to volunteers and regulars.....	12,258,847 00
For refunding to States expenses incurred in raising volunteers	1,269,565 57
For miscellaneous.....	1,206,669 63
Total War Department.....	690,791,842 97

UNDER THE DIRECTION OF THE NAVY DEPARTMENT.

For pay of the navy.....	\$20,099,760 78
For provisions and clothing.....	5,316,805 93
For contingencies of the navy.....	22,379 93
For prize money to captors.....	2,229,872 61
For medicine and surgery.....	214,633 78
For construction and repair.....	30,649,300 53
For steam machinery.....	9,101,998 12
For equipment and recruiting.....	7,185,171 57
For ordnance, &c.....	7,179,302 03
For yards and docks.....	2,405,328 79
For marine corps.....	985,302 17
For navigation, &c.....	287,920 74
For Naval Academy.....	42,879 51
For relief of sundry individuals.....	12,636 28
Total Navy Department.....	\$85,733,292 77

To which add:

For interest on the public debt, including treasury notes.....	53,685,421 69
Total expenditures, exclusive of principal of the public debt.....	865,234,087 86

PRINCIPAL OF THE PUBLIC DEBT.

For redemption of stock loan of 1842	105,812 30
For reimbursement of treasury notes issued under acts of Congress prior to December 23, 1857	50 00
For redemption of Texan indemnity stock, act of 9th September, 1850	992,000 00
For redemption of stock, Washington and Oregon war debt.....	5,300 00
For redemption of United States treasury notes, act December 23, 1857	2,000 00
For redemption of 7 $\frac{3}{10}$ coupon bonds, act July 17, 1861	687,500 00
For redemption of United States treasury notes, act March 2, 1861	1,863,400 00
For redemption of United States treasury notes, act July 17, 1861	2,892,427 50
For redemption of United States treasury notes, act February 25, 1862	42,561,048 54
For redemption of United States certificates of indebtedness, per acts 1st and 17th March, 1862	165,080,241 65
For redemption of temporary loan, acts February 25 and March 17, 1862	197,299,734 04
For redemption of postage and other stamps authorized by act July 17, 1862	5,024,900 00
For redemption of fractional currency, act March 3, 1863	442,400 00
For redemption of 2-year 5 per cent. treasury notes, act March 3, 1863	13,615,200 00
For redemption of 3-year 6 per cent. compound interest treasury notes, acts March 3, 1863, and June 30, 1864	2,250,000 00
Total principal of the public debt.....	432,822,014 03
Balance in the treasury July 1, 1864.....	96,739,905 73

S. B. COLBY, *Register.*

No. 4.

Statement of the receipts and expenditures of the United States for the quarter ending September 30, 1864, exclusive of trust funds.

RECEIPTS.

From customs.....	\$19,271,091 96
From sales of public lands	342,185 84
From direct tax	16,079 86
From internal revenue.....	46,562,859 92
From miscellaneous sources	9,020,171 44
From fractional currency, per act of March 3, 1863	4,340,798 15
From United States notes, per act of February 25, 1862	3,355,820 00
From 5-20 years bonds, per act of February 25, 1862.....	201,357 15
From temporary loans, per acts of February 25 and March 17, 1862.....	21,198,951 97
From certificates of indebtedness, per acts of March 1 and 17, 1862.....	85,471,200 63
From 6 per cent. twenty-years bonds, per act of July 17, 1861	78,963,524 55
From 6 per cent. 1881 bonds, per act of March 3, 1863	31,848,763 23
From 10-40 years bonds, per act of March 3, 1864.....	6,910,680 50
From 6 per cent. compound interest treasury notes, per acts of March 3, 1863, and June 30, 1864	88,073,440 00
From 7 3-10 three-years treasury notes, per act of June 30, 1864	56,491,400 00
	452,068,325 20

EXPENDITURES.

Civil, foreign intercourse, and miscellaneous.....	\$8,712,422 51
Interior, pensions, and Indian	4,935,179 31
War	286,200,288 52
Navy.....	33,292,916 49
Interest on the public debt, including treasury notes.....	19,921,054 48
Expenditures exclusive of the principal of the public debt	353,061,861 31
Principal of public debt :	
Reimbursement of treasury notes, per acts prior to December 23, 1857	\$50 00
Reimbursement of treasury notes, per act of December 23, 1857	1,000 00
Reimbursement of treasury notes, per act of March 2, 1861	10,450 00
Redemption of postage and other stamps, per act of July 17, 1861	954,550 40
Redemption of United States notes, per act of July 17, 1861	243,245 00
Redemption of 7 3-10 three-years coupon bonds, per act of July 17, 1861	106,315,100 00
Redemption of treasury notes, per act of February 25, 1862	1,044,379 87
Reimbursement of temporary loans, per acts of February 25 and March 17, 1862	46,507,680 49
Redemption of United States certificates of indebtedness, per acts of March 1 and 17, 1862	15,183,000 00
Redemption of fractional currency, per act of March 3, 1863	878,048 00
Redemption of two-years 5 per cent. interest-bearing treasury notes, per act of March 3, 1863	57,238,850 00
Redemption of three-years six per cent. compound interest notes, per acts of March 3, 1863, and June 30, 1864	743,760 00
	229,120,113 76
	582,181,975 07

S. B. COLBY, *Register.*

TREASURY DEPARTMENT,
Register's Office, November 28, 1864.

No. 5.—Statement of the indebtedness

	Acts authorizing loans, and synopsis of same.
Act of July 21, 1841, and April 15, 1842.	Authorized a loan of \$12,000,000, bearing interest at a rate not exceeding 6 per cent. per annum, and reimbursable at the will of the Secretary, after six months' notice, or at any time after three years from the 1st of January, 1842. The act of April 15, 1842, authorized the loan of an additional sum of \$5,000,000, and made the amount obtained on the loan after the passage of this act reimbursable after six months' notice, or at any time not exceeding twenty years from the 1st day of January, 1843. This loan was made for the purpose of redeeming outstanding treasury notes, and to defray any of the public expenses.
Act of Jan. 28, 1847.....	Authorized the issue of \$23,000,000 in treasury notes, bearing interest at a rate not exceeding 6 per cent. per annum, with authority to borrow any portion of the amount, and issue bonds therefor, bearing interest at a rate not exceeding 6 per cent., and redeemable after the 31st of December, 1867. The 13th section authorized the funding of these notes into bonds of the same description. The act limited the amount to be borrowed or issued in treasury notes and funded as aforesaid to \$23,000,000, but authorized the funding of treasury notes issued under former acts beyond that amount. The excess of the \$23,000,000 is made up of treasury notes funded under the 14th section.
Act of March 31, 1848	Authorized a loan of \$16,000,000, bearing interest at a rate not exceeding 6 per cent. per annum, and reimbursable at any time after twenty years from the 1st of July, 1848. Authority was given the Secretary to purchase the stock at any time
Act of Sept. 9, 1850	Authorized the issue of \$10,000,000 in bonds, bearing 5 per cent. interest, and redeemable at the end of fourteen years, to indemnify the State of Texas for her relinquishment of all claims upon the United States for liability of the debts of Texas, and for compensation for the surrender to the United States of her ships, forts, arsenals, custom-houses, &c., which became the property of the United States at the time of annexation.
Old funded and unfunded debts.	Consisting of unclaimed dividends upon stocks issued before the year 1800, and those issued during the war of 1812.
Acts prior to 1857.....	Different issues of treasury notes
Act of Dec. 23, 1857.....	Authorized an issue of \$20,000,000 in treasury notes, bearing interest at a rate not exceeding 6 per cent. per annum, and receivable in payment of all public dues, and to be redeemed after the expiration of one year from the date of said notes.
Act of June 14, 1858	Authorized a loan of \$20,000,000 bearing interest at a rate not exceeding 5 per cent. per annum, and reimbursable at the option of the government at any time after the expiration of fifteen years from the 1st of January, 1859.
Act of June 22, 1860	Authorized a loan of \$21,000,000 bearing interest at a rate not exceeding 6 per cent. per annum, and reimbursable within a period not beyond twenty years, and not less than ten years, for the redemption of outstanding treasury notes, and for no other purpose.
Act of Dec. 17, 1860.....	Authorized an issue of \$10,000,000 in treasury notes, to be redeemed after the expiration of one year from the date of issue, and bearing such a rate of interest as may be offered by the lowest bidders. Authority was given to issue these notes in payment of warrants in favor of public creditors at their par value, bearing 6 per cent. interest per annum.
Act of Feb. 8, 1861.....	Authorized a loan of \$25,000,000, bearing interest at a rate not exceeding 6 per cent. per annum, and reimbursable within a period not beyond twenty years, nor less than ten years. This loan was made for the payment of the current expenses, and was to be awarded to the most favorable bidders.
Act of March 2, 1861.....	Authorized a loan of \$10,000,000, bearing interest at a rate not exceeding six per cent. per annum, and reimbursable after the expiration of ten years from July 1, 1861. In case proposals for the loan were not acceptable, authority was given to issue the whole amount in treasury notes bearing interest at a rate not exceeding six per cent. per annum. Authority was also given to substitute treasury notes for the whole or any part of the loans for which the Secretary was by law authorized to contract and issue bonds, at the time of the passage of this act, and such treasury notes were to be made receivable in payment of all public dues, and redeemable at any time within two years from March 2, 1861.
Act of March 2, 1861.....	Authorized an issue, should the Secretary of the Treasury deem it expedient, of \$2,800,000, in coupon bonds, bearing interest at the rate of six per cent. per annum, and redeemable in twenty years, for the payment of expenses incurred by the Territories of Washington and Oregon in the suppression of Indian hostilities, during the years 1855 and 1856.
Acts of July 17, 1861, and August 5, 1861.	Authorized a loan of \$250,000,000, for which could be issued bonds bearing interest at a rate not exceeding seven per cent. per annum, irredeemable for twenty years, and after that redeemable at the pleasure of the United States; treasury notes bearing interest at the rate of 7.30 per cent. per annum, payable three years after date, and United States notes without interest, payable on demand, to the extent of \$50,000,000, (increased by act of February 12, 1862, to \$60,000,000,) the bonds and treasury notes to be issued in such proportions of each as the Secretary may deem advisable. The supplementary act of August 5, 1861, authorized an issue of bonds bearing six per cent. interest per annum, and payable at the pleasure of the United States after twenty years from date, which may be issued in exchange for 7.30 treasury notes, but no such bonds to be issued for a less sum than \$500, and the whole amount of such bonds not to exceed the whole amount of 7.30 treasury notes issued.

of the United States, June 30, 1864.

Title.	Length of loan.	When redeemable.	Rate of interest.	Price of emission.	Amount authorized.	Amount issued.	Outstanding June 30, 1864.
Loan of 1842....	Twenty years.	After December 31, 1862.	6 p. et. p. annum.	Par.	\$17,000,000	\$8,000,000	\$196,808 45
Loan of 1847....	Twenty years.	After December 31, 1867.	6 p. et. p. annum.	Par.	23,000,000	28,207,000	9,415,250 00
Loan of 1848....	Twenty years.	After July 1, 1868	6 p. et. p. annum.	Par.	16,000,000	16,000,000	8,908,341 80
Texas indemnity.	Fifteen years.	After December 31, 1864.	5 p. et. p. annum.	Par.	10,000,000	5,000,000	2,149,000 00
Old funded debt.	Demand	On demand.....	3 & 6 p. et.	Par.	.....	.....	114,115 48
Treasury notes..	.....	On demand.....	1 m. to 6 p.e.	Par.	.....	.....	104,511 64
Treasury notes..	One year.	One year after date.	5 to 5½ p. et.	Par.	20,000,000	20,000,000	8,900 00
Loan of 1858....	Fifteen years.	December 31, 1873	5 p. et. p. annum.	Par.	20,000,000	20,000,000	20,000,000 00
Loan of 1860....	Ten years.	After December 31, 1870.	5 p. et. p. annum.	Par.	21,000,000	7,022,000	7,022,000 00
Treasury notes..	One year.	One year after date.	6 and 12 p. et. p. an.	Par.	10,000,000	10,000,000	600 00
Loan of Feb. 8, 1861.	Twenty years.	After June 1, 1881	6 p. et. p. annum.	Par.	25,000,000	18,415,000	18,415,000 00
Treasury notes.	{ 2 years.	2 y'r's after date	{ 6 pr. cent. per an.	.....	22,468,100	22,468,100	164,500 00
	{ 60 days.	60 days after date	{ Par.	.....	12,896,350	12,896,350	
Oregon war....	20 yrs.	After July 1, 1881.	6 per cent. per an.	Par..	2,800,000	1,090,850	1,016,000 00
20 yr's sixes...	20 yrs.	After June 30, 1881.	6 p. et. p. an.	.....	50,000,000	50,000,000 00	
7.30 notes...	{ 3 yrs.	After Aug. 18, '64.	7.30 pr. et. per an.	.....	{ 139,999,700	109,356,150 00	
(Two issues.)	{ yrs.	After Sept. 30, '64.	{	.....		
Dem'd notes ..	Payable on demand.	Demand.....	None.....	.....	60,000,000	780,999 25	
20 y'r's sixes...	20 yrs.	After June 30, 1881.	6 per cent. per an.	Par..	Exchangeable for 7.30 treas'y notes.	.....	30,643,600 00

No. 5.—*Statement of the indebtedness*

	Acts authorizing loans, and synopsis of same.
Act of February 25, 1862.	Authorized the issue of \$500,000,000 in six per cent. bonds, redeemable after five years, and payable twenty years from date, which may be exchanged for United States notes. Also, on
March 3, 1864.....	Authorized the issue of not over \$11,000,000 additional of similar bonds, to meet subscriptions already made and paid for.
Act of February 25, 1862.	Authorized the issue of \$150,000,000 in legal-tender United States notes, \$50,000,000 of which to be in lieu of demand notes issued under act of July 17, 1861.
Act of July 11, 1862	Authorized an additional issue of \$150,000,000 legal-tender notes, \$35,000,000 of which might be in denominations less than five dollars; \$50,000,000 of this issue to be reserved to pay temporary loans promptly in case of emergency.
Resolution of Congress, January 17, 1863.	Authorized the issue of \$100,000,000 in United States notes, for the immediate payment of the army and navy, such notes to be a part of the amount provided for in any bill that may hereafter be passed by this Congress. (The amount in this resolution is included in act of March 3, 1863.)
Act of March 3, 1863....	A further issue of \$150,000,000 in United States notes, for the purpose of converting the treasury notes which may be issued under this act, and for no other purpose. And a further issue, if necessary, for the payment of the army and navy, and other creditors of the government, of \$150,000,000 in United States notes, which amount includes the \$100,000,000 authorized by the joint resolution of Congress, January 17, 1863.
Act of February 25, 1862.	Authorized a temporary loan of \$25,000,000 in United States notes, for not less than thirty days, payable after ten days' notice, at five per cent. interest per annum. (This was increased to \$100,000,000 by the following acts.)
March 17, 1862.....	Authorized an increase of temporary loans of \$25,000,000, bearing interest at a rate not exceeding five per cent. per annum.
July 11, 1862	Authorized a further increase of temporary loans of \$50,000,000, making the whole amount authorized \$100,000,000.
Act of June 30, 1864....	Authorized the increase of temporary loans to not exceeding \$150,000,000, at a rate not exceeding six per cent.
Act of March 3, 1863....	Authorized a loan of \$300,000,000 for this, and \$600,000,000 for the next fiscal year, for which could be issued bonds running not less than ten, nor more than forty years, principal and interest payable in coin, bearing interest at a rate not exceeding six per cent. per annum, payable in bonds not exceeding \$100 annually, and on all others semi-annually, the whole amount of bonds, treasury notes, and United States notes, issued under this act, not to exceed the sum of \$900,000,000. And so much of this act as limits the loan authorized therein to the current fiscal year is repealed by act of June 30, 1864, except so far as it may affect \$75,000,000 of bonds already advertised.
Act of June 30, 1864....	And treasury notes to the amount of \$400,000,000, not exceeding three years to run, with interest at not over six per cent. per annum, principal and interest payable in lawful money, which may be made a legal tender for their face value, excluding interest, or convertible into United States notes.
Act of March 3, 1863....	Authorizes the issue of and in lieu of an equal amount of bonds authorized by the first section and as a part of said loan not exceeding \$200,000,000 in treasury notes of any denomination not less than \$10, payable at any time not exceeding three years from date, or, if thought more expedient, redeemable at any time after three years from date, and bearing interest not exceeding the rate of 7 3-10 per centum, payable in lawful money at maturity, or at the discretion of the Secretary semi-annually; and such of them as shall be made payable, principal and interest, at maturity, shall be a legal tender to the same extent as United States notes, or their face value, excluding interest, and may be paid to any creditor of the United States at their face value, excluding interest, or to any creditor willing to receive them at par, including interest; and any treasury notes issued under the authority of this act may be made convertible at the discretion of the Secretary of the Treasury into any bonds issued under the authority of this act, and the Secretary of the Treasury may redeem and cause to be cancelled and destroyed any treasury notes, or United States notes, heretofore issued under authority of previous acts of Congress, and substitute in lieu thereof an equal amount of treasury notes, such as are authorized by this act, or of other United States notes; nor shall any treasury note bearing interest issued under this act be a legal tender in payment or redemption of any notes issued by any bank, banking association, or banker, calculated or intended to circulate as money.
Act of June 30, 1864....	Authorized the issue of \$400,000,000 of bonds redeemable at the pleasure of the government after any period not less than five nor more than thirty years, or, if deemed expedient, made payable at any period not more than forty years from date. And said bonds shall bear an annual interest not exceeding 6 per centum, payable semi-annually in coin. And the Secretary of the Treasury may dispose of such bonds, or any part thereof, and of any bonds commonly known as five-twentieths, remaining unsold, on such terms as he may deem most advisable for lawful money of the United States, or at his discretion for treasury notes, certificates of indebtedness, or certificates of deposit, issued under any act of Congress.

of the United States, June 30, 1864—Continued.

Title.	Length of loan.	When redeemable.	Rate of interest.	Price of premium.	Amount authorized.	Amount issued.	Outstanding, June 30, 1864.
Five-twenties	5 or 20 years.	After April 30, '67.	6 per cent..	Par..	\$511,000,000	\$510,780,500	\$510,780,500 00
United States notes, new issue.			None.....	Par..	450,000,000	.....	431,178,670 84
Temp'y loan..	Not less than 30 days.	After ten days' notice.	4, 5, and 6 percent.	Par..	150,000,000	.....	72,330,191 44
Loan of 1863..		After June 30, 1881.	6 per cent..	Pr'm. 4.13 p.ct.	75,000,000	Being is- sued.	42,672,273 34
Treasury notes.	{ 2 years. 2 yrs. after date } 1 year. 1 year after date }		5 per cent.	Par..	.....	166,480,000	108,951,450 00
Treasury notes..		3 years. Three years after date.	5 per cent..	Par..	400,000,000	44,520,000	44,520,000 00
			6 per cent. compound interest.	Par..	.....	17,250,000	15,000,000 00

No. 5.—*Statement of the indebtedness*

Acts authorizing loans, and synopsis of same.

Act of March 3, 1864....	Authorizes the issue of bonds not exceeding \$200,000,000, bearing date March 1, 1864, or any subsequent period, redeemable at the pleasure of the government after any period not less than five years, and payable at any period not more than forty years from date, in coin, bearing interest not exceeding six per centum a year, payable on bonds not over one hundred dollars annually, and on all other bonds semi-annually, in coin.
Act of March 1, 1862....	Authorized an issue of certificates of indebtedness, payable one year from date, in settlement of audited claims against the government. Interest 6 per cent. per annum, payable in gold; and by
Act of March 3, 1863....	Payable in lawful currency on those issued after that date. Amount of issue not specified.
Act of July 17, 1862....	Authorized an issue of notes of the fractional parts of one dollar, receivable in payment of all dues, except customs, less than five dollars, and exchangeable for United States notes in sums not less than five dollars. Amount of issue not specified.
Act of March 3, 1863....	Authorized an issue not exceeding \$50,000,000 in fractional currency, (in lieu of postage or other stamps,) exchangeable for United States notes in sums not less than three dollars, and receivable for any dues to the United States less than five dollars, except duties on imports. The whole amount issued, including postage and other stamps issued as currency, not to exceed \$50,000,000. Authority was given to prepare it in the Treasury Department, under the supervision of the Secretary.
Act of June 30, 1864....	Authorized issue in lieu of the issue under acts of July 17, 1862, and March 3, 1863, the whole amount outstanding under all these acts not to exceed \$50,000,000.

of the United States, June 30, 1864—Continued.

Title.	Length of loan.	When redeemable.	Rate of interest.	Price of emission.	Amount authorized.	Amount issued.	Outstanding, June 30, 1864.
Ten-forties.....	10 or 40 years.	After Feb. 28, 1874.	5 per cent..	Par..	\$200,000,000	\$73,337,750	\$73,337,750 00
Certificates of indebtedness.	{ 1 yr..	{ One year after date.	{ 6 per cent.	Par..	Not speci- fied.	-----	160,729,000 00
Postal currency.....				Par..	Not speci- fied.	20,192,456	15,167,556 00
Fractional currency.				Par..	50,000,000	-----	7,727,321 25
							1,740,690,489 49

A.

OFFICE OF COMPTROLLER OF THE CURRENCY,

November 25, 1864.

In compliance with the requirements of the 61st section of the national currency act, I have the honor of making through you to the Congress of the United States the following report:

Since my last annual report two hundred and eighty-two new banks have been organized, and one hundred and sixty-eight State banks have been changed into national ones. Of the one hundred banks last organized, sixty-seven have been conversions of State banks, and nearly all the papers now being filed are for the change of State banks into national associations.

There are now in existence, under the national currency act, five hundred and eighty-four associations, which are located in the following States:

In Maine	18
In New Hampshire	9
In Vermont	10
In Massachusetts	67
In Rhode Island	2
In Connecticut	20
In New York	100
In New Jersey	16
In Pennsylvania	109
In Delaware	1
In Maryland	3
In District of Columbia	2
In Virginia	1
In West Virginia	2
In Ohio	84
In Michigan	15
In Indiana	34
In Illinois	38
In Wisconsin	15
In Minnesota	4
In Iowa	20
In Missouri	7
In Kansas	1
In Nebraska Territory	1
In Kentucky	1
In Tennessee	3
In Louisiana	1

The paid-in capital of the banks in the respective States and Territories, the currency delivered to them, (a considerable portion of which has not been put into circulation,) and the bonds deposited with the Treasurer to secure their notes, are as follows:

State.	Capital stock paid in.	Circulation.	Bonds.
Maine.....	\$2,749,800 00	\$1,887,880	\$2,244,500
New Hampshire.....	1,120,000 00	552,700	944,000
Vermont.....	1,490,000 00	1,311,800	1,636,000
Rhode Island.....	700,000 00	414,000	560,000
Massachusetts.....	25,909,040 00	12,536,850	16,888,650
Connecticut.....	5,176,638 00	4,084,050	4,525,500
New York.....	20,599,175 03	12,584,950	14,064,600
Pennsylvania.....	21,120,148 88	10,193,830	14,964,100
New Jersey.....	2,141,249 00	1,756,170	2,011,000
Delaware.....	300,000 00	200,000	250,000
Maryland.....	1,560,000 00	1,245,000	1,400,000
District of Columbia.....	600,000 00	477,000	534,000
Virginia.....	95,025 00	95,000	112,000
West Virginia.....	206,950 00	140,000	230,000
Ohio.....	10,035,165 86	7,505,880	8,749,850
Kentucky.....	200,000 00	162,000	184,000
Indiana.....	4,201,671 26	3,148,400	3,924,100
Illinois.....	4,147,837 25	3,396,560	3,794,600
Michigan.....	1,165,090 00	797,800	943,500
Wisconsin.....	1,040,277 00	774,500	903,050
Minnesota.....	590,000 00	442,000	603,000
Iowa.....	1,215,000 00	945,900	1,092,000
Nebraska Territory.....	40,000 00	27,000	30,000
Kansas.....	100,000 00	49,000	55,000
Missouri.....	1,621,530 00	722,000	865,000
Tennessee.....	340,000 00	234,380	263,000
Louisiana.....	500,000 00	180,000	200,000
Total.....	108,964,597 28	65,864,650	81,961,450

A detailed statement of the affairs of each bank on the first Monday of October last, with an abstract of the condition of all of them in the aggregate on that day, is herewith submitted, together with the names and compensation of the clerks, and the total expenses of the bureau for the fiscal year.

A large proportion of the circulating notes which have been furnished by the Comptroller was intended to take the place and is taking the place of the circulation of such State banks as have been converted into national ones, or of those whose notes have been voluntarily retired, or have been returned from those parts of the country in which the notes of the United States and of the national banks are alone current; so that the currency delivered to the national banks is not and will not be altogether an addition to the paper money of the country, but rather, to a considerable extent, the substitution of it for that of the State banks.

It is perhaps to be regretted that so many new banks have been organized in States where, before the passage of the act, there was no deficiency of banking capital. There would have been less cause for apprehension that banking capital in any of the States was being too rapidly increased, if, by suitable legislation of the States, State banks had been sooner authorized to avail themselves of the benefits of the national currency act, and the managers of banks, where the necessary legislation had been obtained, had more promptly discerned the inevitable tendency of the public sentiment, and co-operated with the government in its efforts to nationalize the bank note circulation of the country. It was not the intention of the originators and friends of the system, nor has it been the policy of the Comptroller, to swell, through the instrumentality of the national banks, the volume of paper money. On the contrary, the system was

designed to check overissues by requiring ample security for every dollar which should be put into circulation, and it has been the aim of the Comptroller so to administer the law as to prevent, instead of encouraging, an unhealthy and dangerous expansion of credits.

I am happy in being able to say that my apprehensions of a too rapid increase of national banks have been much lessened by the recent action of many State banks. The legislature of Pennsylvania, following the example of the legislatures of Massachusetts, Connecticut, &c., has recently authorized the banks of that State to reorganize under the national system, and the stockholders of so many of them are availing themselves of this authority, as to render it quite certain that at an early day there will be in this great central State, without a dangerous increase of its banking capital, but one system of banking. In fact, the indications are now unmistakable that the time is not far distant when the people of the United States will be everywhere relieved of a bank note circulation of limited credit and uncertain value, and supplied with one of uniform credit and as solvent as the nation. It has been the earnest wish of the Comptroller that this desirable result should be brought about through the agency of existing banks, rather than by the organization of new ones, so that the national circulation might be introduced with as little increase of banking capital as possible. A national bank note currency will be one of the compensations for the heavy debt which has been incurred in the terrible contest in which the nation has been involved. If it can be everywhere introduced, as now seems probable, without creating a dangerous bank note inflation, it will prove to be a compensation which more than anything else will reconcile the people to the burdens which the war must necessarily impose upon them. It will be so by its tendency to regulate domestic exchanges, by the stability it will give to trade, in preventing unsecured issues and bank note panics, by saving the people from losses in the use of paper money, and by its influence in securing and perpetuating that national unity which is the ark of our safety.

It is an interesting fact, that this great change is taking place—this great financial revolution, if I may so call it, is being accomplished, without disturbing the business of the country. State banks, whose conversions are facilitated by enabling acts, are being daily reorganized without a curtailment of discounts, or even a temporary derangement of their affairs. Nearly all the banking capital of Philadelphia has been recently nationalized, with scarcely an interruption of the business of the banks for a single day. In States where no enabling legislation has been obtained, the change from the State to the national system is attended with more difficulty. But even in these States, by the organization of national banks by the stockholders of State banks, and the transfer of the assets of the latter to the former, the change has been already, in many instances, effected without loss to the owners, and with very little practical inconvenience to the managers.

It is also an interesting fact, that the stock of State banks which have been changed into national associations has not been depreciated by the change; on the contrary, the shares of most of them have been appreciated, and I know of no instance in which their real or market value has been injuriously affected by it. This fact sufficiently refutes the charge, sometimes urged against the system, that it was being forced upon the country to the prejudice of the stockholders of State institutions.

It may be proper for me to state another fact in this connexion of interest to the public, which is, that the national banks are, without any known exceptions, in safe, although some of them are in inexperienced hands, and that the fears that the national banking system would be the means of filling the country with banks of fictitious capitals, and be a reproduction, on a large scale, of the stock banking systems of States in which they had proved to be a failure, if not a fraud, are, from present indications, without a real foundation.

The fact that such apprehensions were entertained or were professed to be entertained by the bankers of a State, in which a system similar in some of its main features was in practical operation, intimidated, for a while, the capitalists of other States, and retarded the reorganization of State banks, but worked no permanent injury to the national system. On the contrary, the expression of these fears has led to a thorough examination of the act, and a careful observation of its administration, and the result has been favorable to both. It has been discovered that in many important particulars the national system differs from, and is an improvement upon, the State system, which it the most closely resembles; that it restricts circulation to ninety per cent. of the bonds on deposit with the Treasurer, and prohibits the banks from issuing notes to an amount exceeding their bona fide paid up capitals, sworn to by their officers; that every interior national bank, in addition to redeeming its notes at its own counter, is compelled to redeem at par, at some commercial centre, thereby tending to prevent high rates of exchange between the different sections of the country, and that, in case of the failure of a bank to redeem its notes according to the provisions of the act, these notes, instead of being depreciated, would be at once redeemable in lawful money, at the treasury of the United States. It has been also ascertained that the Comptroller is requiring the most satisfactory references or credentials in regard to the standing and responsibility of the persons proposing to organize national banks, and is instituting a system of examinations which will do much to expose and check improper practices on the part of the bankers, and violations of the wholesome provisions of the law.

This examination of the act, and the observation of the manner in which it is being administered, have resulted in the entering up of a popular judgment in favor of the national banking system; a judgment, not that the system is a perfect one, nor free from danger of abuse, but that it is a safer system, better adapted to the nature of our political institutions, and to our commercial necessities, giving more strength to the government, with less risk of its being used by the government against the just rights of the States, or the rights of the people, than any system which has yet been devised, and that by such amendments of the act as experience may show to be needful, it may be made as little objectionable, and as beneficial to the government and the people, as any paper money banking system that wisdom and experience are likely to invent. It promises to give to the people that long existing "desideratum," a national currency without a national bank, a bank note circulation of uniform value without the creation of a moneyed power in a few hands over the polities and business of the country.

Of course this system depends for its success upon the maintenance of the faith and credit of the nation, which, in their turn, depend upon the preservation of the national integrity. If these fail, the national banking system will fail; but it will go down with all other important interests, and will be but a part of the general wreck. That such a calamity is not in store for us is the confident hope and belief of all true men of the loyal States. The anxieties and apprehensions which have existed heretofore on this point are rapidly disappearing as the loyal mind of the United States has hardened to the inexorable resolution that the Union shall be preserved, and the public credit shall be maintained, no matter what sacrifices and burdens the execution of this resolution may involve.

It is a common objection to the national banking system, on the part of some who favor a national currency, that it will deprive the government of the privilege it might safely use, and the field it might profitably occupy, by the continued circulation of its own notes. Why, it is asked, should not the government drive out of circulation all bank notes, and continue to issue, as it has done since the commencement of the war, its own notes, and thus save the interest which otherwise will go to the banks? In answer, I would remark:

The banking interest in the United States is an important one; it has grown with the business of the country, and has been largely instrumental in developing the national resources and in increasing the national wealth. Banks of issue, badly and dishonestly as many of them have been managed, and disastrous as have been the failures which bad management and dishonesty have produced, have still been of unquestionable advantage to the people. The capital of the country has been largely, and in good faith, invested in them, and thousands of stockholders depend upon the dividends upon their bank stock for support. It is an interest which has stood by the government in its struggles with a gigantic rebellion; and now, when it is indispensable that the government should control the issues of paper money, there has been created a national banking system, not to destroy the State banks but to absorb them, and that, too, without prejudice to their stockholders.

Governments should not be bankers. None has existed which could be safely trusted with the privilege of permanently issuing its own notes as money. Circulating notes have been issued under peculiar circumstances by other governments, as it is now being done by that of the United States, but the judgment of the world is against it as a permanent policy, and nothing but an overpowering public exigency will at any time justify it. Under popular institutions like ours no more dangerous, no more corrupting power could be lodged in the hands of the party in possession of the government; none more perilous to official probity, and free elections. Give to a party dominant in the legislative and executive branches of the government the authority of issuing paper money for the purpose of furnishing the country with its currency, subject as it would be to no restraint but its own pleasure, and what guaranty would there be that this authority would be honestly and judiciously used? If there were no risk in the preparation of the notes, and checks were provided to make fraudulent issues an impossibility, the power of issuing government promises as a circulating medium is too dangerous a one to be conferred upon any party, except under extraordinary circumstances.

The present issue of United States notes as lawful money, and the decisions of the courts sustaining the constitutionality of the issue, have been justified by the consideration that under a great public necessity, when the nation's life is in peril, policies must be framed and laws must be interpreted with a view to the preservation of the government. This is the paramount consideration to which all others must bend. Whatever opinions may have been, in times past, entertained in regard to the propriety of the issue of United States notes, and the expediency as well as the constitutionality of the law making them a legal tender, there are now, I apprehend, very few intelligent persons who are not persuaded that without these notes, and the character of lawful money given to them by Congress and confirmed by the courts, the credit of the nation would have given way at the very outbreak of the rebellion. When the war has been concluded, and the exigency which made the issue of government notes a necessity has ceased to exist, there will be very few to advocate the continued use of them on the ground of economy.

If, however, there were no objections of the kind alluded to, there are other objections to the permanent issue of circulating notes by the government, which must be apparent to all who have considered the object and uses of a paper currency.

Paper money has been found to be useful, or rather an absolute necessity in all commercial countries for the convenient transaction of business, and as a circulating representative of values too large to be represented by coin. Although the fruitful cause of great evils, by reason of its unregulated use, and of its uncertain and frequently deceptive character, the general utility of it can hardly be questioned. Now, what is needed in a paper circulating medium, is, that it should be convertible into coin; that it should be sufficient in amount to answer

the purposes of legitimate business; that it should not, on the one hand, by being overissued, encourage extravagance and speculation and give an artificial and unreliable value to property; nor, on the other hand, by being reduced below the proper standard, interrupt business and unsettle values. It should be supplied to just the extent of the demands of a healthy trade. It should be increased as the regular business of the country may require its increase, and be diminished as the proper demand for it is diminished.

It is not pretended that banks of issue have furnished this kind of circulation. Bank notes, with few exceptions, have been convertible into coin when there was no demand for coin, and inconvertible when there was. They have, too generally, been issued for the exclusive benefit of the bankers, and not for the convenience of the public, and they have encouraged speculation, when their true mission was to facilitate trade. It has been the bane of a bank note circulation, that it has been expanded by the avarice of the bankers, and contracted by the distrust that overissuers have created.

Now, this objection to a bank note circulation applies with much greater force to government issues. There is always inducement enough for banks to keep up a full circulation, and against excessive issues there are the restrictions of law and the liability to redeem. Government notes, in the issue thereof, would be regulated only by the necessities of the government or the interests of the party in power. At one time they might be increased altogether beyond the needs of commerce and trade, thereby enhancing prices and inducing speculation; at another, they might be so reduced as to embarrass business and precipitate financial disasters. They would be incomparably worse in this respect than a bank note currency, because the power that should control circulation would be the power that furnishes it. Supplied by an authority not in sympathy with trade, they would not be accommodated to the requirements of trade. They might be the fullest in volume when there was the least demand for a full circulation, and the most contracted when there was a healthy demand for an increase. They would eventually become an undesirable circulation, because there would be no way in which the redemption of them could be enforced: they would be a dangerous circulation, because they would be under the control of political parties; an unreliable circulation, because, having no connexion with trade and commerce, they would not be regulated by their necessities.

There are objections to all kinds of paper money; but, in some form, it is a commercial necessity, and no form has yet been contrived so little objectionable as that which is authorized by the national currency act. Under this act the government performs its proper functions by exercising one of its constitutional powers for the regulation of commerce, by fixing the maximum of bank note circulation, securing its solvency, and giving to it nationality of character and uniformity of value. It takes the promises, which are to go among the people through the national banks, put its seal upon them, and guarantees *their* redemption, as it takes the precious ore from the mines—the property of individuals—coins it into money of the United States and fixes the value thereof. It thus performs the proper offices of government. In doing so it interferes with no State rights, meddles with no man's lawful pursuits. It stands between the bankers and the people, and while it protects the latter from imposition in the use of a bank note currency, it trespasses upon no privileges of the former. Without becoming a banker, and without, as in the case of the charter of the United States Bank, conferring peculiar if not dangerous privileges upon a single corporation, it provides a national circulation, indispensable for its own use and safety in the collection of its internal revenues, and suited to the circumstances of the country.

But while the national currency act is restrictive in its general provisions, and is expected, when generally adopted to prevent expansions, there is still danger that too much capital will be invested under it during the suspension of

specie payments, and in the existing unsettled condition of our political and financial affairs. When money is plenty, and fortunes are being rapidly acquired, the country is always in a feverish and unhealthy state. This is especially true at the present time. The enormous expenditures of the government, and the great advances in prices since the commencement of the war, have made many persons suddenly rich, and upon fortunes suddenly acquired, have followed reckless expenditures, extravagance, waste. Speculation is taking the place of sober and persevering industry, and thousands are deluded with the notion that the wealth of the nation is being increased by the increase of its indebtedness. The inauguration of a new system of banking, under such circumstances, is peculiarly hazardous, and I have been, from the time of my appointment, more apprehensive that too many banks would be organized, than that the system would not be sufficiently attractive to induce capitalists to become connected with it. The government is the great borrower. Its obligations compose a large portion of the discount line of the banks, which are making large profits on government securities at little apparent risk, and the danger is, that the national banking system, with all its restrictions, may, during the suspension of specie payments, and the continuance of the war, add to the plethora of paper money; and that, when the war is over, the banks, deprived of the existing means of investment in government obligations, and finding no legitimate use for their capitals, may be tempted to use them in encouraging operations that will eventually prove to be as unprofitable to themselves, as they will be injurious to the country. For the double purpose, therefore, of keeping down the national circulation as far as it has seemed possible to do it, consistently with the establishment of the system throughout the country, and preventing an increase of banking capital, that might hereafter be instrumental in keeping up the inflation, and retarding the resumption of specie payments, or prove unprofitable to its owners, I have felt it to be my duty to discourage, in many instances, the organization of new banks, and in more instances to refuse my sanction to the increase of the capital of those already organized. In doing so, I may seem to have exercised a power not warranted by the act; but if not sustained by its letter, I have been by its spirit, and I am willing to let the future decide as to the correctness or incorrectness of my course.

But while I entertain the opinion that the currency of the country is already too much expanded, and that it would be a calamity if the national banking system should be the means of materially increasing it, I must not be understood as sanctioning the notion, so generally prevalent, that the high price of coin is to be altogether or chiefly attributed to it, or that gold and silver are, at the present time, the standard of value in the United States. When gold sold in Wall street, on the 1st of July last, at 185 premium, many of the best stocks, as well as productive real estate, were no higher than they have been upon a coin basis.

By referring to the gold market in New York during the three past years it will be perceived that its value has been regulated by other causes than the inflation of the currency.

In January, 1862, gold in New York was at a premium of $1\frac{1}{2}$ per cent. It soon fell to 1, from which it rose on the 10th of October to 37, and closed on the 31st of December at 34. On the 24th of February, 1863, it had advanced to $72\frac{1}{2}$, but on the 26th of March (favorable news having been received from the southwest) it went down to $40\frac{1}{2}$, but in twelve days, on the receipt of less favorable intelligence from that quarter, it went up to $59\frac{1}{2}$. A few days after, upon the report of the iron-clad attack upon Fort Sumter, it fell to 46, and on receipt of the intelligence of the surrender of Port Hudson to $23\frac{1}{2}$. On the 15th of October it rose to 54, but reached no higher point during that year.

On the 1st of January, 1864, it opened at 52, went up to 88 on the 14th of April, and fell to 67 on the 19th of the same month. On the passage of the

gold bill, June 22, it rose to 130, and fell the next day to 115. On the 1st of July it was forced up to 185, but on the day following (the gold bill having been repealed) it fell to 130. On the 11th of the same month it went up again to 184; on the 15th it fell to 144, and after various fluctuations dropped on the 26th of September to 87—thus rising between the 1st of January and the 1st of July, 1864, from 52 to 185, and falling between the 1st of July and the 26th of September from 185 to 87. None of these fluctuations were brought about by an increase or decrease of the currency; on the contrary, gold rose the most rapidly when there was no considerable increase of the currency, and fell in the face of large additions to it. Nothing can be more conclusive of the incorrectness of the opinion that gold is always the standard of value, and that the high price it has commanded in the United States during the progress of the war is the result of an inflated currency, than this brief statement of its variations in the New York stock market.

Hostility to the government has been as decidedly manifested in the effort that has been made in the commercial metropolis of the nation to depreciate the currency as it has been by the enemy in the field; and unfortunately the effort of sympathizers with the rebellion, and of the agents of the rebellious States, to prostrate the national credit has been strengthened and sustained by thousands in the loyal States, whose political fidelity it might be ungenerous to question. Immense interests have been at work all over the country, and concentrated in New York, to raise the price of coin, and splendid fortunes have been apparently made by their success. The loyal importer and manufacturer of the east and the produce and provision merchant of the west have locked hands with the enemies of the republic in a common effort, although for a different object, and sometimes have produced results which have created serious apprehensions that the Union might be lost for want of means to prosecute the war, or rather on account of the excessive and unnecessary costliness of the war. The government in its struggles with a gigantic rebellion has not only been contending with armed rebels in the field, but with unarmed rebels in the loyal States, backed by an immense interest in the hands of loyal citizens.

Gold has been a favorite article to gamble in. It has been forced up and down by those tricks and devices that are so well understood at the stock board. The reverses of our arms have been used by the operators for an "advance" to send it up, and our military successes have been turned to the advantage of those who were interested in a "decline." When the banks and the government suspended specie payments, and a new standard of value was created in the legal tenders, gold and silver, whose legal value had been fixed by the same authority, became an article of traffic, subject to the influences that have control of the market, and yet unfortunately everything necessary for use or consumption was made to follow their upward tendency, as if they were still the proper and only regulator of prices.

The effect of all this has been, not to break down the credit of the government, but to increase enormously the cost of the war and the expense of living; for however small may have been the connexion between the price of coin and our domestic products, every rise of gold, no matter by what means effected, has been used as a pretext by holders and speculators for an advance of prices, to the great injury of the government and the sorrow of a large portion of the people. It is unquestionably true that the abundance of money has facilitated the operations against the credit of the government, and that a more stringent market would have tended to check and restrain them, but it is a mistaken notion that the high price of coin is an evidence of an overissue of currency or of its depreciation. If it were generally believed that the war would be ended by the 1st of January, gold would fall before that time to 25 per cent. premium, if not lower, although the paper money in circulation might in the mean time be largely increased.

The expenditures of the government have created a great expansion of currency and of prices. There would have undoubtedly been an expansion, in a less degree it is true, but still an expansion, if the war had been carried on upon a specie basis. Prices of all the necessities of life as well as luxuries, and of everything which the government must purchase in the prosecution of the war, are enormously high, and the penalty is yet to be paid, for the inflation, in increased taxation, and the ruin which must overwhelm the thousands who believe, and act upon the belief, that the apparent prosperity of the country is real, and is not to be interrupted. Fortunate will the country be if the war can be closed and prices reduced to former standards without a collapse, which will as greatly excel in the extent of its disaster that which occurred at the close of the last war with England as the present war excels that in costliness and magnitude.

As long as there was any uncertainty in regard to the success of the national banking system, or the popular verdict upon its merits and security, I did not feel at liberty to recommend discriminating legislation against the State banks. It is for Congress to determine if there is any longer a reasonable uncertainty on these points, and if the time has not arrived when all these institutions should be compelled to retire their circulation. It is indispensable for the financial success of the treasury that the currency of the country should be under the control of the government. This cannot be the case as long as State institutions have the right to flood the country with their issues. As a system has been devised under which State banks, or at least as many of them as are needed, can be reorganized, so that the government can assume a rightful control over bank note circulation, it could hardly be considered oppressive if Congress should prohibit the further issue of bank notes not authorized by itself, and compel, by taxation, (which should be sufficient to effect the object without being oppressive,) the withdrawal of those which have been already issued. My own opinion is, that this should be done, and that the sooner it is done the better it will be for the banks themselves and for the public. As long as the two systems are contending for the field, (although the result of the contest can be no longer doubtful,) the government cannot restrain the issue of paper money; and as the preference which is everywhere given to a national currency over the notes of the State banks indicates what is the popular judgment in regard to the merits of the two systems, there seems to be no good reason why Congress should hesitate to relieve the treasury of a serious embarrassment, and the people of an unsatisfactory circulation.

Some important amendments are required to the act in order that it should be fully accommodated to the wants and business of the country.

The provisions in regard to the lawful money reserve and the distribution of the assets of insolvent banks require modification.

I am still of the opinion that the rates of interest to be charged by the national banks should be fixed by Congress, and not by the States.

There are too many points at which the banks may redeem their notes. All, with the exception of those in Philadelphia and Boston, should redeem in New York. The banks ought to be compelled by law to retain a part, if not all the coin received by them, for interest on their gold-bearing bonds, in order that they may be prepared to lend their influence in favor of a return to specie payments, and some provisions should be introduced by which, when specie payments are resumed, excessive importation of goods may be checked and dangerous exportations of coin may be prevented.

It is of the greatest importance that the national currency system should be independent of politics and freed from political influences. To effect this, and to facilitate the business of the banks with the Comptroller, I am clearly of the opinion that the bureau should be made an independent department, and removed from Washington to Philadelphia or New York.

I do not, however, recommend that any amendments be made by the present Congress. The act will do well enough as it is for another year. When the next Congress assembles, the defects in it will be better understood, by the practical working of the system, than they can be at the present time. The act can then be taken up, and, with the light which the experience of another year has thrown upon it, judiciously amended.

In reporting the names and compensations of the clerks employed in this bureau, I should neglect a duty to them and to the system if I did not respectfully suggest that a general increase of their salaries should be made, and that the increase of the salaries of those who occupy positions of high trust and responsibility should be liberal. This bureau is already an important one, and is not unlikely to be one of the most important in the department. There is not a desk in it which should not be filled by a man of intelligence, character, and good business qualifications. Without such men the affairs of the bureau cannot be safely or properly administered, and expensive as living now is in Washington, it is questionable if the services required can be secured without an increase of salaries. If there were no doubt, however, on this point, it is not right that honorable and competent men should be faithfully serving the government for such compensations as leave them, with rigid economy, in no better circumstances at the close of a year than they were at its commencement. There are undoubtedly, in the different departments at Washington, a great many drones and incompetent clerks who do not earn the salaries that are paid them, whose "attendance" should be dispensed with; but my observation, since I have been in Washington, has satisfied me that there are in all the departments a body of clerks who, for intelligence, ability, and hearty devotion to their duties have no superiors anywhere.

To them is the country indebted for the accuracy with which an immense business—a business which has increased ten-fold since the commencement of the war—is transacted. The expenses of the departments would be largely reduced if only such were employed, and they were paid respectable salaries. Cheap clerks are a costly article to the government—it is a poor economy that drives away or starves competent ones.

The Deputy Comptroller of this bureau holds an important and responsible position. In the absence of the Comptroller he possesses the power and performs the duties attached to the office of the Comptroller. The gentleman who has charge of the vaults and the currency holds also a place of great responsibility; and two or three other clerks are performing duties requiring rare qualifications. I am under great obligations to them, and so is the country, for the prompt and able manner in which they are doing their work, and the valuable services they have rendered in the organization of the bureau and systematizing its business. Important duties are devolved upon them, while they receive but a small portion of the credit which the proper performance of their duties secures to the bureau. In my judgment, the salaries they are receiving are wholly inadequate to the services they are rendering.

I respectfully recommend, therefore, in addition to a general increase of the salaries of the clerks, that the Deputy Comptroller be paid a salary of thirty-five hundred dollars per annum, and that the comptroller be authorized, with the approval of the Secretary of the Treasury, to employ three other clerks as heads of divisions, at salaries not exceeding twenty-five hundred dollars, respectively.

All which is respectfully submitted.

HUGH McCULLOCII, *Comptroller.*

Hon. W. P. FESSENDEN,

Secretary of the Treasury.

B.

TREASURY DEPARTMENT,
Office of Internal Revenue, December 1, 1864.

SIR: In obedience to the provisions of the thirty-fourth section of the act of July 1, 1862, entitled "An act to provide internal revenue to support the government and pay interest on the public debt," which have been re-enacted by an act bearing the same title approved on the 30th day of June last, accounts have been kept in this office of all moneys received from internal duties in each of the respective States, Territories, and collection districts, exhibiting the amount collected from each source of revenue, and the sums expended as compensation and for allowances to the several officers of internal revenue employed in the collection and assessment districts. Tabular abstracts of these accounts have been prepared and are herewith submitted. They are somewhat more minute and specific than seem to be required by the act of Congress, but not more so, I apprehend than is necessary to present, in convenient form for practical use, the information desired. They show—

First. Collections from each specific source of revenue—except stamps, salaries, and passports—in each collection district, State, and Territory, for the fiscal year ending June 30, 1864.

Secondly. Statements of sales and deliveries of stamps, exhibiting the number delivered monthly of each denomination, and the number and aggregate value of each kind delivered during the fiscal year ending June 30, 1864.

Thirdly. Receipts from salary tax for the fiscal year ending June 30, 1864.

Fourthly. Recapitulation for the fiscal year ending June 30, 1864, including receipts from passports through the Department of State.

Fifthly. Comparative table, showing the territorial distribution of internal revenue, population, and wealth in the United States.

Sixthly. Expenses attending the assessment and collection of the internal revenue during the fiscal year.

It will be seen that the amount of revenue produced by the act of July 1, 1862, and its supplements, considerably exceeded the estimates. Although the act of March 7, 1864, by which the tax on spirits was increased from twenty to sixty cents per gallon, added several millions to the revenue, the law as it stood, without that amendment, would have produced at least a hundred millions—twenty-two millions beyond the estimate of the Secretary of the Treasury, and fifteen beyond the minimum stated in my report. Even that result did not fairly represent the power of the laws then existing to produce revenue. A system of national taxation, so complicated in its details, and so unwieldy in its proportions, could not be made immediately operative, in all its provisions, throughout a continent. To apply it to all the interests it was intended to affect, and to familiarize the people with their duties and responsibilities under it, and the officers of the revenue with the modes of administration, were necessarily the work of time, and of more time than had, at the date of my last report, been afforded it.

The efforts of this office, earnestly directed to these ends, produced their proper results. The officers became more expert, the taxes were more strictly assessed, and the flow of revenue steadily increased. The average monthly product for the first six months was \$4,522,332 90. Up to the 1st of May, 1863, no separate monthly account of the receipts was kept, and no accurate statement can be made of them.

In May, 1863, the receipts were	\$4,963,895 02
In June, 1863, the receipts were	4,488,411 49
In July, 1863, the receipts were	5,298,967 18
In August, 1863, the receipts were	5,604,201 35
In September, 1863, the receipts were	6,136,205 43
In October, 1863, the receipts were	9,511,768 64
In November, 1863, the receipts were	7,953,983 08
In December, 1863, the receipts were	9,034,501 01
In January, 1864, the receipts were	9,177,765 25
In February, 1864, the receipts were	9,355,094 63
In March, 1864, the receipts were	8,149,953 14
In April, 1864, the receipts were	10,945,111 95
In May, 1864, the receipts were	12,098,402 16
In June, 1864, the receipts were	14,994,366 77

This rapid increase, though in part owing to the improved acquaintance which the revenue officers acquired by experience in their duties, and to their familiarity with the routine of administration by constant exercise of their official functions, is, in part, due to other causes. The general anticipation of the imposition of additional duties induced speculation, and imparted, for a time, a strong stimulus to the manufacture of several articles, especially spirits and tobacco, and materially affected the revenue during the mouths of May, June and July. We may properly attribute to such causes an additional yield of three and one-half to four millions during the last of those months, but I think not more, and I am well satisfied that, without any increase of duties, the law, as it stood on the twenty-ninth day of June last, would have yielded for the current fiscal year full one hundred and twenty-five millions of dollars, if it would not, as I incline to think it might, under certain favorable conditions of trade and business, have realized the estimate of my predecessor in office. If experience has not justified his expectations, it is because the allowance which he made for losses through the inexperience of the government officers, and fraudulent evasions on the part of disloyal tax-payers, are less than the event has proved necessary, though large enough to satisfy the doubts, *a priori*, of the most cautious calculator.

The act approved on the 30th day of June last has not thus far proved more productive than the laws which it repealed and supplied. This is owing to several causes. In some kinds of production the stock accumulated was large and considerably beyond the immediate demand. In the instance of cotton goods, the price of the raw material has advanced since July, while the market value of manufactured articles for a time suffered a marked decline, from which it has not wholly recovered. The increase of taxes has also had the usual effect of such a measure, to check production, at least temporarily, and to abate the activity of inland trade till business should become accommodated to the new circumstances. It has thus happened that the revenue collected in August was but \$15,712,066 84, against \$14,994,366 77 collected in June and \$16,570,548 39 in July; that in September only \$15,819,770 72* were re-

* The sum which was covered into the treasury during the first three months of the current fiscal year was \$16,562,869 92. The amount actually received during those months into the treasury as the proper internal revenue of the quarter, beyond all payments to collectors of salaries and commissions, and to assessors and assistant assessors for salaries and expenses, was \$48,265,850 16. The difference is merely nominal, and is of account only. It arises from the fact that notice of the payments to the national depositories is not in all cases given by them promptly to the Treasurer, and his books do not show the payments till the notice is received. Our books show the payments when the certificates of deposit reach the hands of the cashier.

ceived, and in October \$13,625,350 04. These sums, however, do not represent the average receipts which may be reasonably expected for the remaining eight months of the fiscal year. For example, the excise on distilled spirits, which is reasonably expected to prove very productive, has yielded scarcely anything during these months. The number of gallons distilled in June last, according to the returns of the collectors, was 10,468,976; in July, only 697,099. But now the stock of spirits on hand in July has been largely reduced, and an additional supply will soon be needed to meet the demand. The same may be said of tobacco. The manufacture of both of these articles must soon be actively renewed. The temporary check on other productions must cease to operate, and the growing demand for consumption must be supplied by a more spirited movement on the part of the producers. The revenue will increase as business improves. What the present law will yield within the current fiscal year it is difficult to estimate. Much depends upon conditions which are subject to contingencies. Whether our cereals shall be used in large or in moderate measure for distillation will be determined by the amount of the English and other European crops, and the consequent state of the grain market abroad. The supply of cotton will affect the manufacture of cotton cloths, and that of wool the manufacture of woollen cloths, and of course, proportionably, the revenue derived from such manufactures.

The experiences of the past two years will, however, furnish us with data for an estimate which, if not to be relied upon for entire accuracy, will approximate nearly enough to actual results for all practical purposes.

Among the sources of revenue supposed to be most prolific is the five per cent. income tax levied under the provisions of the joint resolution of the 4th day July last. Of that no part has yet been paid. I consider that the income tax collected during the last fiscal year, although part of it was of the assessment of the previous year, represents pretty fairly what a levy of three per cent. under the provisions of the late law should yield. The amount of that tax collected was \$23,666,033 98. Of this there was collected as tax on incomes less than \$10,000 the sum of \$7,944,153 51. Add to this two-thirds of the same sum, and we have as a total \$13,240,255 85, which, with the addition of the amount collected of incomes exceeding \$10,000, viz: \$6,855,160 37; that of citizens resident abroad, \$58,674 51; that to be obtained from the tax on United States securities, \$9,344,668 82; from dividends and interest on bonds, \$7,244,729 37; with the tax on salaries, \$2,848,541 05, make a total of \$34,986,035 21. This estimate will not be maintained as to the items of tax on dividends and salaries, because many persons will escape assessment who could not escape payment through banks, railroad corporations, and paymasters. But the duties on incomes will, in general, be assessed more exactly and collected more closely than heretofore. The assessors are armed with powers for investigation and discovery which have not heretofore been conferred, and they have become more thoroughly acquainted with their obligations under the law than at any prior period. This view is confirmed by an examination of the ssesessment returns from several collection districts, showing a large advance upon the income tax of last year I am thus led to believe that the product of the five per cent. levy under this joint resolution will not be less than thirty-five millions of dollars.

Some expectation has been entertained that Congress might during the ensuing session reduce the tax on spirits. This, together with an apprehension that the stock on hand may be subjected to duty, is now exercising an unfavorable influence on production. Consumption, however, proceeds at its accustomed rate. In the city of New York alone, according to the statements of large dealers, six hundred barrels are consumed daily, Sundays not excepted. These statements may exaggerate the truth. However that may be, it is certain that a further supply will soon be needed to meet the demand, and the irrevocable laws of trade will compel the resumption of distillation. If those engaged in the man-

ufacture and sale of spirits were satisfied of the permanency of the law imposing the taxes, and that the market would not be unsettled by the agitation of the subject in Congress, the business would soon find its proper channels and become accommodated to the burdens cast upon it. It is important alike to the interests of the government and of the people that frequent changes in legislation, affecting the prices of articles that enter largely into consumption, should, if possible, be avoided. This observation, which applies indeed with less force to dispensable luxuries than to absolute necessities, is certainly true as to a commodity, the use of which, as a beverage, in some form or another, has become well nigh universal. A large amount of capital is invested in its production and in the trade, domestic and foreign, of which it is the subject, and the regular and steady employment of that capital accrues to the benefit of the country, while an unsettled and variable excise invites to speculation and creates irregular movements in business, demoralizing to the community of traders and injurious to the general weal. It is to be regretted, indeed, that the whole increase of duty was not imposed at once, instead of being made to take effect at different periods, for the inducement to accumulate stock to await the operation of the additional tax to be collected after the first of February still continues; and if the prospect of a market shall warrant an early resumption of distillation, the business will be stimulated into activity for a short period, accompanied by a full flow of revenue, to be followed by a corresponding period of languor and depression, and a revenue proportionably diminished. This inevitable effect of irregular taxation might be avoided by imposing the two-dollar tax at once, instead of allowing it to stand postponed for sixty days longer. But on the whole I submit, it would be as well that it be understood by the country that the expression of the will of Congress on the subject in the last act be accepted as final, and that no suggestion be made inviting further legislation affecting the rate of this particular tax. How far the production of spirits may be influenced by the increase of duty cannot be positively affirmed. We have yet no experience, which enables us to form a satisfactory opinion. The annual yield of our distilleries has been about one hundred millions of gallons, of which full ninety-four millions are consumed at home. Though substitutes may be found for the commodity in some of its uses, experience in other countries has proved that the rate of duty, unless far beyond the highest prescribed by our law, does not seriously affect consumption. There is no article made that constitutes a fairer subject of excise, and there is none that will produce so much revenue with so little suffering to the tax-payer. If the law shall remain untouched as to the rate of tax, we may reasonably expect to realize, within the remaining seven months of the current fiscal year, not less than forty millions of dollars from spirits, and in the course of the next year that sum will probably be doubled. However extravagant this estimate may now appear, I have no doubt that it will be sustained by the result. All that appears to be needed to render it almost certain is a few additional means for securing the collection of the tax on the whole product of the distilleries, and thus protecting the revenue against illicit distillation to which high duties afford so strong a temptation. I am happy in being able to say that I believe such means may now, with the consent of Congress, be placed within reach of the government by the adoption of a newly invented meter, so ingeniously contrived as to indicate to a revenue officer the quantity and proof of the liquid that passes over the still, beyond the power of the distiller to control or vary the certain result.

The amount of tax collected during the month of October was, as I have already stated, only \$13,625,350 04. The falling off of the revenue in that month is to be attributed to a previous depression of several important branches of business, and to the almost total suspension of the distillation of spirits since July. The receipts are below the monthly average, independently of the tax on spirits. Under usual conditions, that average ought to be not less than \$15,000,000.

The sum realized during the past four months of the current fiscal year,

without the tax on circulation and deposits paid by the national banks, is \$61,727,738 99, and from all sources \$61,892,200 20. Our receipts in November, influenced by the same causes as those in October, are, like them, still below the average. They amount to \$13,146,688 97. The sum of \$75,038,889 17 may be considered as the product of the new law operating under the disadvantage of greatly diminished production, arising from a large accumulation of commodities manufactured in advance of the increased duties. The next seven months cannot well fail to yield in the aggregate, exclusive of the tax on spirits and the five per cent. assessed on the incomes of 1863, \$115,000,000. The income tax, as already shown, will yield \$35,000,000, and spirits \$40,000,000. According to this estimate, our revenue from excise will be about \$265,000,000 for the year ending on the 30th day of June next, without a change in the rate of duties prescribed by the existing law. This result may be somewhat improved by judicious alterations in some of the administrative provisions of the late act, by which the modes of proceeding may be made more simple, uniform and consistent, unnecessary hindrances to trade removed, annoyances to honest tax-payers obviated, and the loop holes by which subjects of tax escape the grasp of the revenue officers effectually closed. By the aid of such alterations, without any material increase of duties, the capacity of the present system to produce revenue, under a firm, vigilant, and vigorous administration of it, will, I am satisfied, unless untoward events shall intervene, be equal to all that its framers expected of it. For the year ending on the 30th of June, 1866, it will yield full \$300,000,000. The product for the present year, as I have already shown, will fall \$35,000,000 short of that sum. For the balance of the \$300,000,000 demanded by your arrangements, resort must be had to additional taxes by way of excise, or to other expedients. The deficiency, whatever it be, may as a temporary expedient be supplied by a tax on sales. This tax, indeed, could not be properly added as a permanent supplement to our present scheme of taxation. If adopted as a fixed policy, justice would seem to require some changes in the present excise to harmonize it with this addition and equalize the burdens. Yet, for supplying immediate and pressing wants, it has advantages over any other plan hitherto proposed. I can find none which promises such a large yield of revenue, with so little disturbance to trade, and so slight a pressure upon the tax-payer. "Every tax," says Adam Smith, "ought to be levied at the time and in the manner in which it is most likely to be convenient for the contributor to pay it." When it is made payable out of money received and at the time of receiving it, the burden is most easily and most willingly borne. The seller adds the tax to the price, and thus anticipates the claim of the government; and the purchaser, when he buys to sell, is reimbursed by the consumer, who assumes the burden as a voluntary act, and proportions the weight to his ability to support it. It is also recommended by the facility with which its basis may be ascertained, and its freedom from the perplexing and complicated inquiries to which income and profits are necessarily subjected. If it was conveniently practicable that the whole burden of the duty should be placed on the last sales, it would be more consistent with policy and principle; as by such means the consumer, who is the final paymaster, would be brought into near connexion with the receiver, and the commodity taxed would be relieved from the weight of the taxes increased by interest for the delay of reimbursement. But such a plan, however desirable theoretically, is not practically possible. There is no means of determining in all cases when the final sale to the consumer takes place.

By an estimate based on the consumption of the country, and made a year ago, it appeared to me that the annual sales of articles in the States and Territories subject to the internal revenue laws might be fairly set down as somewhat exceeding in value ten thousand millions of dollars. The New York Chamber of Commerce, in a memorial to Congress, dated April 24, 1862, esti-

mated the amount of annual sales of goods and merchandise of all kinds in the United States at eleven thousand five hundred millions. I am informed by Dr. William Elder, of the Treasury Department, whom I esteem good authority for any statement relating to national statistics, that the production for the year 1860 amounted to three thousand eight hundred millions of dollars. This was for the whole Union, the calculations being based upon the census returns of that year. The National Almanac for 1864 states that the production of the loyal States in taxable articles in 1863 was three thousand seven hundred millions in the prices of 1860. The transit of agricultural productions from the producer to the consumer is usually much more direct than that of manufactured articles. Large quantities of grain, hay, pork, and beef are consumed without sale, and the surplus may be sold once, twice, or thrice, while textile fabrics are sold five, six, or seven times before being consumed. It has been assumed by competent calculators, that, on a general average, productions of the country are sold four times, and that three-fourths may be supposed to enter the market. By proceeding in this way our result will be that the amount of sales of merchandise and product in a year will be about eleven thousand millions, on which a tax of one-half of one per cent. will produce fifty-five millions of dollars. No addition has been made in consequence of the progressive increase in production, which has been steady and constant notwithstanding the war, and which, there is every reason to believe, will continue in an accelerating ratio, unless checked by financial difficulties. The tendency of the tax will be to diminish the number of sales, and this may be set off against the opposite tendency, arising from increasing production.

A tax on sales made by wholesale and retail dealers, by wholesale dealers in liquor, and by commercial brokers, is already levied by the present excise law. If all sales of merchandise shall be made taxable, the sums being paid by those classes of traders in the shape of license fees should be credited to them, that a double tax may not be imposed. A tax of one-half of one per cent. on the sales of merchandise, produce, and other articles of traffic, except real estate, stocks, securities for money, coin, and bullion, already provided for, to go into operation in time to embrace the transactions of January next, and to continue for one year, will supply, within the current fiscal year, the greater part of what will be needed to make up the total yield of excise to the three hundred millions required, and within the calendar year will, under conditions of trade and business ordinarily favorable, produce the whole balance and a surplus sufficient to secure the treasury against the recurrence, at the end of the fiscal year of 1865-'66, of a deficit similar to that for which it is necessary now to provide. Within the next six months the disturbing influences of the recent sudden and violent changes of rates in the excise will cease to be felt, and, if further changes be avoided, the current of revenue will have risen to its proper volume. No further need of expedients to bring up the total of the excise duties to three hundred millions of dollars is apprehended. I am clearly of the opinion that the tax on sales here suggested is greatly preferable to a supplementary duty on incomes. It is also preferable to a direct tax, which, being payable out of capital and not out of profits, is justly regarded as objectionable, and to be avoided if consistent with the stability of the public credit.

It is evidently advisable that whatever changes may be made in the present excise laws, they shall leave the frame-work of the system untouched, and shall be restricted to the object mainly of simplifying the mode of administration. Yet there are some provisions relating to the rates of taxation that require change. This is especially true of the rule prescribed for assessing the duty on cigars. By the late act of Congress the valuation of cigars, as subjects of tax, shall in all cases be the value of the cigars, exclusive of the tax. The tax on cigars valued over \$5 per thousand, and not over \$15 per thousand, is \$8 per thousand; on cigars valued over \$15 per thousand, and not over \$30 per thou-

sand, \$15 per thousand; on cigars valued over \$30 per thousand, and not over \$45 per thousand, \$25 per thousand; on cigars over \$45 per thousand, \$40 per thousand. It requires but little consideration to understand that, under those provisions, no schedule of values derived from actual sales can be devised which, in a majority of cases, will satisfy the requirements of the law. This must necessarily be so, since determinate values cannot be found for two unknown quantities in a single equation.

Take the case, for illustration, of a thousand cigars selling for twelve dollars, The sale ascertains the value, and the question is, What is the tax? It must be either three dollars or eight. If it is three dollars, then the cigars, exclusive of the tax, are worth nine dollars. But cigars valued over five dollars per thousand, exclusive of the tax, must pay eight dollars. Then put on the tax of eight dollars, and the value of the cigars we find to be four dollars, and it will not, therefore, bear the eight dollars tax. Neither tax is appropriate to the value—one is too little and the other is too great. The same difficulty obtains in relation to cigars selling at any price between eight and thirteen dollars, between twenty-two and thirty dollars, and between seventy and eighty-five dollars. The law furnishes no rule by which they shall be assessed, yet the assistant assessor must assess them. In doubtful cases, officers of the revenue must adopt that interpretation which imposes the lowest duty. A schedule of rates was therefore prepared, which, if it did not exact of the tax-payer all that the framers of the act contemplated, reconciled contradictions, furnished a safe, practical rule, and as nearly as possible carried out the purposes of the act. All other taxes than those on cigars being levied by the express provisions of the act on the value, as indicated by the sales, no reason is conceived why a rule so convenient, and of such easy application, should be abandoned in relation to this commodity.

Another result of this mode of taxation is, that it is more profitable for a manufacturer to sell his cigars at eleven dollars per thousand than at fifteen, at twenty-five dollars than at thirty-one, at sixty-nine than at eighty-five, and at eighty-four than at ninety-eight dollars. The sale's value is the basis of the specific tax, and the return of the maker is practically the assessor's evidence of value. The temptation to underestimate returns is evidently great; much greater than it would be if the amount of the tax followed all the gradations of value. A change in this part of the law seems to be imperatively demanded, and I suggest that if the tax on tobacco is to be laid, as heretofore, on the manufactured article, and not upon the leaf, it will be eligible to adopt an ad valorem scale. But it appears to me a question well worthy consideration, whether it be not advisable to tax the whole tobacco product in the leaf. By the adoption of such a measure, frauds can be more readily guarded against than now, and the annoyances to which the manufacturer is necessarily subjected, by any efficient scheme of assessment and collection, will be obviated.

Apprehensions of difficulty in assessing tax on the leaf have been entertained, but I think, without cause. Tobacco fields, even if the growers were disposed to concealment, could not readily escape the vigilance of assistant assessors, and assessments could be made of the product as it passed from their hands with much more facility and thoroughness than at any time afterwards. In England, according to the report of the commissioners of inland revenue, the duty on hops, which was made payable by the hop-grower, was, of all others, "the most easily collected, and in which frauds and evasions were the most rare." Our experience here as to tobacco would, I am persuaded, be similar to that of England in the article of hops, if the tax was laid on the grower; and much of the demoralization created by fraudulent contrivances to escape the tax, and of the expenditure necessarily incurred in efforts to detect and punish the perpetrators, would be avoided. A light duty on the leaf, accompanied by an ad valorem duty reduced below the present rates, would answer a good pur-

pose, and by lessening the temptation to evasion would facilitate collections. Either measure would be an improvement upon the present law. I may add that there is a general concurrence of opinion among collectors and assessors in these views. In country districts, where tobacco is grown and manufactured into cigars by men of small capital, and the manufactured article sold in parcels of a few hundred, or less, the provision for stamping cigars is not productive of sufficient advantage to compensate for the trouble it gives to assistant assessors, and the additional expense it occasions to the government. A retail dealer must, of course, destroy the stamp when he breaks the packages, and, in his hands, the want of a stamp is no evidence of fraudulent acquisition.

By the excise act of 1862 a duty of three cents and one-half per ton was laid on mineral coals. This was not a large tax, and, of itself, could produce but little effect on the course of trade, but, added to the expense of transportation, and the high price of the commodity in the market, it appears to have encouraged the importation of coal from Nova Scotia, whence, under the provision of the reciprocity treaty, it comes free of duty. In 1860-'61 the amount of coal imported from that province was but 204,420 tons, valued at \$702,165, while in 1862-'63 it has risen to 282,767 tons, valued at \$757,048, and in 1863-'64 to about 500,000 tons, worth more than \$2,500,000. The present tax of five cents will operate somewhat more decidedly in the same direction. If the impost laid on coal by the late act to increase duty on imports was made to apply to coal imported from the British Provinces, as it would on a revision of the treaty, it would secure the market to our own producers, and add to the revenue of the government.

The export of Indian corn to Canada during the last three years, according to the tables of exports of foreign and domestic commerce, communicated by the Secretary of the Treasury to Congress, under the act of March 12, 1864, appears to have been as follows :

In 1860-'61	1,891,740 bushels, valued at	\$810,346 00
In 1861-'62	3,218,438 bushels, valued at	1,010,243 00
In 1862-'63	4,211,897 bushels, valued at	1,622,825 00

This large amount, it is certain, was not needed for consumption in Canada, but for manufacture ; for that country produces grain abundantly, and during the last year, while we exported the great quantity of corn already stated, we imported thence 806,153 barrels of flour. The corn was, it is presumed, for the most part, converted into spirits. It is difficult to conjecture what else became of it, and the business of distilling is known to be prosecuted there with much activity. The provincial excise duty being lower than ours, and the opportunities for illicit traffic being great, it can hardly be doubted that no inconsiderable portion of the product of Canadian distillation, the material for which was the growth of our own soil, crossed the line without paying duty, and was sold in our markets. Now that the excise on spirits in the United States is ten times greater than that imposed in the adjoining provinces, the stimulus to this manufacture, beyond the border, and to contraband importation, will operate with increased power. The information we receive from private sources gives point to this suggestion.

Under the reciprocity treaty the export of leaf tobacco to Canada has largely increased, while that of manufactured tobacco has proportionately declined.

In 1855 we exported thither leaf worth	\$69,779 00
In 1860 we exported thither leaf worth	124,115 00
In 1863 we exported thither leaf worth	1,237,840 00
Of manufactured tobacco we exported to Canada in 1859-'60, in value	1,205,684 00
In 1860-'61, in value	683,875 00
In 1862-'63, in value	76,026 00

It is apparent that, although before the treaty we manufactured largely of this staple for the people of Canada, they now manufacture it for themselves. It is scarcely doubtful that considerable quantities of manufactured tobacco, as of distilled spirits, find their way across the border. The facilities for transportation across a long and imperfectly guarded frontier are so great, and the temptation afforded by our high excise is so strong, that we may reasonably suspect a profitable trade to be driven, in fraud of the revenue. Sir Martin Peto, writing on the tobacco tax, says: "The smuggling of tobacco not only appears, in fact, to form a distinct kind of trade, but to be an occasional occupation of the great bulk of the sea-faring population of our seaports." This evidence of British experience is admonitory, and suggests precautionary means. Were the excise on distilled spirits, manufactured tobacco, and cigars as severe beyond as on this side of the Canadian line, there would be no temptation to smuggle these articles. The revision of the reciprocity treaty would probably be quickly followed by an import duty on the tobacco that now enters Canada free. The effect would be to check the illicit border traffic, by which some hundreds of thousands of dollars are, doubtless, now lost to the revenue, and this government would be at liberty to place a proper impost duty on the coal from Nova Scotia, which, at present, pays us no duty, and competes to advantage with the productions of our mines which do.

By the late act, assayers of gold and silver are obliged to pay a license fee, varying from one hundred to five hundred dollars, according to the value of metals assayed; and a duty of one-half of one per centum ad valorem is laid on the product of the assay. It is worthy of consideration whether some change may not be made in the law relating to this subject, to the advantage equally of the producers of gold and silver, and of the government. Among the several suggestions that have been presented, none occur to me as more eligible than those which propose that the business of assaying shall be done at offices established by the government, wherever needed, and by officers appointed for the purpose. To this end the license fee may be raised to such a sum as to be virtually prohibitory to all assaying on private account. The offices ought to be sufficiently numerous, and so located as to accommodate conveniently the mining population. Perhaps the government might purchase the bullion at a discount only sufficient to constitute a reasonable tax. On receiving it the assay officer might be authorized to issue certificates representing its value, less the cost of assay, the expense of the transportation, and the tax, and payable in coin at the mint in San Francisco or Philadelphia. The owner of the metal would be furnished with a representative, at once, of the value of his deposit, capable of being converted into coin at the option of the holder, and the convenience of having its value in a form in which it would be capable of transportation with little risk or cost, and of being easily negotiated, would be an inducement to him to make the government his depository. Miners, who now frequently dispose of their crude gains at a large discount, might thus be afforded an opportunity of converting their unassayed product into negotiable securities, and the government would also profit by the arrangement. Perhaps, too, such an arrangement might exert a wholesome influence in tending to check the exportation of unassayed gold bullion, of which some \$40,000,000 in value have gone to England within a year.

I had the honor, last year, to suggest a duty on petroleum. A duty of twenty cents per gallon is now imposed on the refined product. Representations have been made, which I deem worthy of consideration, that it would be eligible to tax the oil in its crude state as well as when refined; and I have no doubt the revenue would be benefited by the measure, even if attended with a reduction of the present duty. I am persuaded that petroleum will bear a tax of two, or even three cents per gallon, without benefit of drawback, and no sensible injury accrue to our export trade, and that the tax on the refined being

reduced to fourteen or fifteen cents, the yield of the crude and refined together would considerably exceed the sum now realized from the refined alone. The revenue would gain by the increased home consumption of the refined article, as well as by the duty on the crude, and the tendency of the present tax to destroy small distilleries, and to throw the business into the hands of large operators, would be modified.

Among the provisions of the late excise act that seem to require some modification, are those which relate to the tax on printed books, magazines, reviews, and similar publications, on which a tax of five per cent. ad valorem is imposed. The tax, according to the 94th section, is "to be paid by the manufacturer or producer," but no rule is given by which the manufacturer or producer is to be determined; and it is often a point of no small difficulty to decide who, of the several persons engaged in the book-making process, is to be held responsible for the product. The variety of contracts and arrangements among the persons engaged in this very important branch of production is so great, and their relations so diversified, that they are themselves not agreed who should make the required returns, and assessors do not decide similar cases alike. Sometimes the printing is done by one party and the binding by another, under a contract with the publisher, who furnishes paper to the printer, and pays the binder for the binding. Sometimes one firm finds the materials and prints the book on contract with the publisher. Again, the publisher furnishes materials to the binder and receives the completed work from his hands for sale. Sometimes a publishing house, having its only place of business in one city, procures its printing and binding to be done in other cities, under various arrangements with the owners of plates and copyrights, and with printers and binders, having different kinds of contracts for every book they publish.

Amidst the perplexities which are occasioned by complications of this kind, and through which assistant assessors are not always able to see their way, it is not a subject of surprise that assessable duties sometimes escape assessment. The law would be simplified by laying the tax on the press-work and binding, with a provision that the printer and binder, when manufacturing on contract for an author or publisher, should take license and make returns as manufacturers, and pay the tax on the amount of their charges for printing and binding, and that they might collect and receive the amount of tax from the author, publisher, proprietor, or other person contracting for the work. Or if the publisher or person for whom the book is produced should be made liable to assessment, the same purpose would be answered, especially if it should be made the province of the assessor or the commissioner on appeal to determine finally the fact of liability.

In order to maintain the revenue derived from manufactures it is necessary that their permanence should be secured, and, wherever endangered, protected. The present tax on iron produced in the United States, in the complete forms of railroad and bar iron, will amount, when the coal consumed is taken into the account, to about seven dollars per ton; while other taxes which indirectly fall upon this production, as on the products of labor, on supplies, and on capital employed, will raise the actual tax to one or two dollars per ton more. During the two fiscal years preceding the last, little railroad iron was imported; but in the year ending in June, 1864, a rapid increase in such importation began, and nearly one hundred and twenty thousand tons, valued at four million eight hundred thousand dollars, were imported. This is equal to about half the entire quantity made in the United States, which is approximately stated at two hundred and eighty thousand tons.

It has now become certain that the whole demand for railroad iron can be supplied by American mills. The amount required for the repairs of existing railroads is about one hundred and fifteen thousand tons, and that for extensions does not usually exceed a hundred and sixty thousand tons more. The

aggregate is far within the limit of the productive capacity of our mills. Such being the case, it is a grave question whether the conditions which invite heavy importations for an article which gives employment so largely to our own skill and capital, do not demand legislative action in support of the interests of the internal revenue system, especially in view of the diminution of the home production which they indicate.

Many collateral sources of revenue are created or augmented by this domestic manufacture, and must rise or decline with it. Altogether, the direct, and indirect receipts of the government are not materially less, per ton, from iron made in the United States than those derived from the tariff on iron imported, while there are other and urgent considerations which now induce the government to cherish every branch of domestic industry, and sustain it against foreign competition. In 1861 the duty on imported rails was twelve dollars per gross ton. In 1863 it was increased to thirteen dollars and fifty cents per ton, coincident with an imposition of an excise duty of one dollar and fifty cents per ton on domestic rails. In 1864 the customs duty was reduced to thirteen dollars and forty-four cents per gross ton, while the excise duty was increased, as already stated. The American manufacturer is now suffering from the reduction of the customs duty, and although he is not yet vitally injured, he owes his protection less to the sufficiency of that duty than to the differences between currency and gold and the high rate of exchange.

The best test of the yearly income derived from real estate is its rental value. A rule requiring such income to be assessed on that value would be conveniently practicable, and would obviate the necessity of the vexatious inquisition now required in ascertaining the comparative value of live stock at different periods of the year, the amount of butter, beef, mutton, pork, cheese, wool, hay, grain, and other products sold, or on hand. Estimates of these must needs be very unequal, and returns incomplete, so that the burden of the tax is unequally distributed. I am unable to see why a man who consumes his income should not be taxed for it as well as one who saves it, nor why one who lives in his own house should not be taxed on its rental value, as much as if he let it to another and put the rent in his purse. If it be deemed right to allow an occupant of his own homestead such a portion of its rental value unassessed as would suffice to pay the rent of a moderate dwelling, the excess of the annual value of such homestead above that sum might, with justice, be taxed. An allowance of three hundred, or, perhaps, of four hundred dollars, might not be unreasonable; and, to the same amount, the deduction to be allowed to a lesser or real estate for rent actually paid ought to be fixed, so that owners and renters should enjoy equal privileges under the law.

Efforts have been made to procure such a distribution of stamps as will bring them within the reach of all that may need to use them; and I think that the experience of the office fully warrants the statement, that a judicious enlargement of Schedule B, to embrace instruments of evidence not described in it, would be preferable to any other mode of taxation equally fruitful of revenue. The harmony of the system seems, indeed, to require a readjustment of this schedule by some slight alterations in its requirements as well as in its extension to new objects. A slight inspection discloses the fact that some instruments are made to demand stamps of considerable value, while others of an analogous character are not required to be stamped at all.

The want of a summary and inexpensive process for the recovery of small penalties, and for procuring judgment of forfeiture of small lots of contraband goods seized by collectors, is much complained of. Provisions for such cases can be made by enlarging the powers of the United States commissioners appointed by the circuit courts, so as to confer upon them jurisdiction in all cases relating to the revenue, when the sum in controversy does not exceed three hundred dollars. In contested cases, right of trial by jury may be secured by

providing for an appeal to the United States district court of the district. It is not the policy of the government to multiply suits, but it often happens that offenders deserving punishment escape the visitation of penalties prescribed by the statute, because the course of proceedings is too dilatory to be exemplary, and too expensive to be profitable to the government.

In order to relieve importers of the articles described in Schedule C from the necessity of affixing stamps to the bottles, boxes, or parcels contained in each package in which they were exported before disposing of them by wholesale, it was provided in the 169th section that when any such imported articles shall be sold in the original or unbroken packages in which the bottles or other enclosures were packed by the manufacturer, the person so selling said articles shall not be subject to any penalty for want of the proper stamps. But for this provision every importer would have been obliged to break each original package, and stamp every particular parcel contained in it, before he could have legally sold it, even to a wholesale dealer. Manufacturers of friction matches, in Canada and New Brunswick, have abused the privilege thus allowed them, and have made up packages of their wares, in convenient sizes, for sale by retail, and they are sold, unbroken, to the consumer. The impost duty on friction matches is too inconsiderable to protect the domestic manufacture, which is thus threatened with destruction by this sharp device. An increase of the import duty, so as to make it superior to the excise, accompanied by a provision aimed at this particular abuse, making it severely penal to sell the imported article in unbroken packages, without stamps, will afford a remedy. Lest, however, the manufacturers of other articles named in the schedule may follow the example of the foreign friction-match makers, and thus pervert the liberality of the law to fraudulent purposes, the repeal of the proviso is recommended.

The provisions for the removal of goods under transportation bonds and for warehousing for exportation operate advantageously, and seem to afford general satisfaction. It appears to me that those provisions may be eligibly extended to other products than spirits, oil, and tobacco. There is little risk of fraud in the exportation of dutiable merchandise from bonded warehouses under existing regulations, while, in the matter of drawbacks, it is very difficult, with the utmost exertion of vigilance, to guard the treasury against dishonest claims; and I am of the opinion that the government is often defrauded into repayment of duties alleged to have been paid on goods exported, on evidence so skilfully manufactured as to be difficult of detection.

Suits are sometimes instituted to recover money paid under protest to collectors on assessments, and payments are frequently made under protest to collectors without being followed by suits. It is recommended as expedient that a period of limitation be assigned by statute within which the right of action shall be asserted. There seems to be no good reason why a party having a claim against the government should not pursue it within a reasonable time, and it is certainly important to collectors who have relinquished office that their responsibilities should be determined, and their accounts with the government closed without unnecessary delay. I suggest that the period of limitation ought not to be longer than one year from the day of payment of the duty to the collector.

The provisions of the existing law, with regard to the time and manner of making returns by tax-payers, are such as seriously to complicate the accounts in the offices of assessors and collectors, and, in many cases, to put the tax-payers to much inconvenience. It is important that the merely formal portions of the internal revenue system shall be simple and uniform, so that the tax-payer may understand his duty, and that the least possible time of the assessor and collector may be absorbed in attention to the forms or modes of procedure.

A reference to the time for making returns and the subsequent proceedings now required in assessments and collections will enable us to perceive the inconvenience and uselessness of much that is now contained in the statute.

And, first, with regard to the annual list. The 11th section of the act passed at the last session makes it the duty of any person liable to an annual tax to make return to the assistant assessor on or before the first Monday of May in each year. The following sections provide for a canvass of the district by the assistant assessor, and the completion of his list within thirty days. As the assistant assessor is not authorized to call upon any person to make returns before the first Monday in May, and as no penalty attaches except upon failure to make return within ten days after being notified, it follows that but few returns will be received by the assistant assessor before the tenth day of the month. The twenty days remaining are entirely insufficient for the careful examination of the returns and the preparation of the list, and I am not aware of a single instance where the list has been returned to the assessor within the thirty days prescribed by law. After the assessor receives his lists from the several assistants, he is required to advertise and hold appeals in each county in his district, and for this, and the necessary revision of the assessments which must be made by him, thirty days is generally found to be an insufficient time. The result is that the list can hardly be completed and delivered to the collector before the first of August. As the annual licenses are assessed upon this list, the effect is, that every business man in the country is forced to violate the law, and to incur the penalty of imprisonment imposed on all who fail to take a license, which is rendered impossible to procure for three months after their liability has commenced. This delay, which is necessarily incident to the proceedings prescribed by the statute, has been productive of much dissatisfaction, especially in the large cities, and it delays the payment to the government of large sums of money. I would recommend such a change in the law as shall obviate this objection. I also suggest that the formal holding of appeals, as required by the 19th section, be abolished, as experienceh as shown, in the completion of three annual assessments, that tax-payers scarcely ever avail themselves of the privilege. As a part of the direct tax law of 1861, from which it was transferred to the internal revenue law, the provision was doubtless important, as the assessor was engaged but a small portion of the year in the discharge of his duties, and it was fitting that a time should be publicly designated when he would receive appeals from the action of his subordinates. But as a part of the present system under which the assessor is constantly employed, and may at any time be found by a tax-payer, it has proved entirely useless, while it is the occasion of considerable expense and delay. But the provisions for the return of taxes not in the annual list are still more confused. As a general rule, those who are subject to an excise tax upon manufactures and productions must make return on or before the tenth day of the month, and all such taxes are returned to the collector, on a monthly list, by the twentieth of the month. The manufacturer of tobacco, snuff and cigars is required to make a weekly return every Wednesday. The distiller of spirits and coal-oil is required to make his return on the first, eleventh, and twenty-first of each month. The brewer is required to make return and to pay the tax within the first ten days of every month. For the duties on cotton and spirits of turpentine, immediate assessments are to be made whenever either article is brought from any insurrectionary district. The auctioneer makes his return and pays the tax upon his sales within the first ten days of the month, in the same manner as the brewer; while the broker may delay his returns of sales until the thirtieth, and his payment until the tenth of the succeeding month. The tax upon the gross receipts of railroads, steamboats, &c., is returned and paid at the same times as the tax upon brokers' sales. The lottery manager must make his return by the tenth and pay the tax by the twentieth of the month. The newspaper publisher must make return of his receipts from advertising on the first of the month, and pay the tax by the tenth, and this must be done quarterly.

To the confusion thus arising is added still further complexity from the dif-

ferent penalties attendant upon a non-compliance with the law. In some instances a failure to make return at the time specified in the statute renders a party liable to a penalty of fifty per centum, and in others to a penalty of two per centum, while in other instances a penalty attaches only upon failure to make return within ten days after the service of a notice to that effect. There is a similar variety in the conditions under which penalties attach upon failure to pay the duties at the proper time; in one case the liability accruing upon failure to pay on a day specified; at another only upon failure to pay for a certain time after demand, and in others the imposition of a penalty depending upon either or both delinquencies.

It is not to be expected that a system embracing so varied subjects of taxation, and extending over so wide and so diversified a country, should be perfect in its details, after having been in operation for so short a period. Its simplification and harmony must be the result of time and the persistent efforts of the officers charged with its administration in adapting it to the wants of the several classes of the community. The experience of this office, and the almost universal testimony of assessors and collectors, show that many of the provisions of the existing law are annoying to the tax-payers, while they do little or nothing for the protection of the government. From the inauguration of the internal revenue system until the month of July last, manufacturers of tobacco, snuff and cigars made their returns and paid their taxes monthly; and five months' trial of the present practice fails to show any benefit from the change. On the other hand, as it costs the small manufacturer the loss of nearly a whole day in each week, it adds an inducement to fraud, while it materially increases the labor of the officers of the government. In the large and sparsely settled country districts the collector cannot be expected to make the tour of his district more than once in each month, and in the city districts the assessor and collector must each employ a larger clerical force. The loss of revenue or the failure to collect the taxes upon these articles when such failure occurs is, in nearly every case, due to the fact that the liability is not detected by the assessor, or is placed at too low a rate.

The failure to collect the amount assessed is very rare. It has been the practice since the first passage of the law, indeed, to require tri-monthly returns from distillers of spirits and coal-oil, so that both officers and manufacturers have become familiar with the routine, and are therefore less annoyed than is the case with regard to tobacco. I do not hesitate to say, however, that the *monthly* collection of these duties would be much less expensive, and sufficiently secure for the government. In a large majority of instances distillers are possessed of abundant means, and, in all cases, they are under heavy bonds to secure their compliance with the law. Very little revenue has been lost to the government through the inability of the distiller to pay the duties, but much from false and fraudulent returns. The multiplication of returns in no way facilitates the detection of error, but makes it the more difficult, from the greater intricacy of the calculations.

I recommend such an amendment of the law as will require no tax-payer to make return oftener than once in each month.

In addition to what has been said above of the system of appeals in the preparation of the annual list, which has been adopted from the direct tax law of 1861, I would call attention to the radically different functions of the list under that law and under the present. By the act of 1861 a gross sum was imposed upon each State, and by means of the list the amount was apportioned among the several tax-payers. If any man was assessed for too heavy a tax, all others were released from their just share of the national burden; while, if any man's property was undervalued, an additional tax was imposed upon all other citizens of the same State; and if these irregularities were allowed to creep into the list, their subsequent correction was impracticable. It was, therefore, requisite

that the fullest means should be provided for insuring the entire accuracy of the list before it was returned to the collector. Had the machinery of that law ever been called into operation, the holding of appeals would undoubtedly have proved useful. But, under the present internal revenue system, the annual list contains the taxes upon incomes, licenses, and articles enumerated in Schedule A—*i. e.*, plate, carriages, &c. Here each assessment is independent of all others, and in no degree affected by the total of the list. If any error is discovered after the completion of the list, it can be readily corrected, as the tax to be paid by each is determined upon grounds relating to the particular case alone. I would therefore earnestly urge the repeal of so much of the law as requires the holding of formal appeals by the assessor; and if this is done, there will be no sufficient reason for continuing to require a separate list for the annual taxes.

The income tax and the tax upon enumerated articles are conveniently and appropriately assessed and collected at the same time; but the license tax is of an entirely different character, and is scarcely ever paid by the same person, at the same time with either of the others. As the law now requires these several taxes to be assessed simultaneously, it is generally necessary to appoint an additional number of assistant assessors for the months of May and June, and thus much of the work is done by officers of less experience than the regular corps of assistants, while the expense of assessment is increased. If the annual list is dispensed with, I would therefore suggest the propriety of making the taxes upon income and upon enumerated articles payable at a time different from that fixed for the tax upon licenses. The license tax falls principally upon the business carried on in the large cities, and in the most populous of these the yearly leases mostly terminate on the first of May. That date, therefore, which is the one now fixed by the statute, is especially appropriate for the assessment of the license tax. On the other hand, it is so customary for our wealthy citizens to spend the summer elsewhere than in their legal residences, that the collection of the taxes upon income and upon enumerated articles would be much facilitated by an earlier assessment.

A careful study of the whole subject, aided by the suggestions of revenue officers in all parts of the country, has led me to the conclusion that the return of income and of articles in Schedule A should be made on or before the tenth day of March; the application for license, on or before the tenth day of May; and that all other taxes, except those which are paid directly to this office, should be returned monthly, and on or before the tenth day of each month. If this is done, and if all taxes are made payable on or before the last day of the month in which the return is required, the result will be a great simplification of accounts, and a considerable reduction in the expense of assessment and collection.

The rights of the tax-payer being secured by a statute designation of the time for the return and the payment of the tax, the mode and time for the completion of the list being a mere matter of account between the assessor and the collector, may be left to be determined by regulation of this office.

As the law now stands, any person who neglects to make return for ten days after being notified so to do is liable to be assessed with a penalty of fifty per centum of the amount of the tax. This is a salutary provision, and I would by no means advise its repeal; but I would call especial attention to its insufficiency, as a remedy, and the consequent unfairness in its practical application. He who manages to escape the eyes of the assessor at the proper time may avoid the payment of the tax perhaps for months, and when his delinquency is discovered, if he responds promptly to the call of the assessor, no penalty can be inflicted. I would therefore retain the penalty of fifty per centum in the case of refusal or neglect to make return, after being duly notified so to do;

and I would recommend a further penalty, not exceeding four per centum of the amount of the tax, for each month for which a return shall be delayed beyond the time prescribed by law.

In considering what modifications of existing provisions it is proper to suggest, I have studiously abstained from venturing upon any subject which would affect the integrity of the system of taxation as prescribed by the late act of Congress. I have regarded that system as permanently established, and assume that no changes in its principles or its general arrangement would be desirable. The suggestions which I have ventured to make are such as I deemed proper, to give effect to the general purposes of the act, and to render more perfect and complete, in the combination of the parts, what has been so wisely designed as a whole. As has already been experienced, no radical changes can be made without prejudice to the revenue, dislocation of present arrangements, inconvenience to the assessing and collecting officers, and irritating and vexatious annoyance to tax-payers. Particular provisions, however, may be modified without serious detriment to any interest, and propositions for such modifications are entitled to favor where directed to the end of producing harmony in the operations of the machinery of the law, and simplifying the modes of proceeding, so as to be easily comprehended by their subjects as well as their administrators.

In reviewing the late act, some inconsistencies are discovered which it will be advisable to remove, and some omissions appear which it will be well to supply. I will notice a few of these, to which I invite particular attention.

By section 94, it is enacted that "there shall be levied, collected, and paid on all *uncompounded chemical productions*, not otherwise provided for, a duty of five per centum ad valorem."

By section 165, after imposing certain penalties, it is provided "that nothing in this act contained shall apply to *any uncompounded medical drug or chemical,*" &c. The contradiction would be removed by substituting "*section*" for "*act*," in the proviso to the last mentioned section, and a consistency of intention preserved.

The 160th section directs that no stamp duty shall be required on certificate of the measurement or weight of wood, coal, or other articles.

In schedule B, stamp duties are laid "on measurers' returns, if for a quantity not exceeding one thousand bushels, twenty-five cents."

The 105th section imposes a duty upon the gross receipts of premiums by insurance companies, and directs that, in the account or return to be rendered, they shall state the amount insured, renewed, or continued, the *gross amount of premiums received* and assessments collected, and the duties by law accruing thereon, *for the quarter then next preceding*, while, in section 109, the gross amount of the receipts of insurance companies is required to be rendered within twenty days of the end of each and every month, "*for the month next preceding*." The proper correction will be made by striking from the 105th section the words "*for the quarter then next preceding*."

Sections 41 and 179 are not consistent as to the disposition to be made of penalties. If the words "*who, if a collector or deputy collector,*" were stricken from the last section, the inconsistency would be removed. In cases in which the cause of action is confessed by the delinquent party, and the penalty paid without suit, it is recommended that where more than one person claims a moiety as informer the right may be determined by the commissioner.

Section 74 provides for the seizure of the horse and wagon or pack of a peddler omitting or refusing to exhibit his license on demand, but confers no authority to dispose of the property seized.

In section 79, in the first paragraph, the obvious meaning would be expressed by striking out the clause "*carrying on such business in copartnership,*" and inserting in its place "*may carry on business in copartnership and.*"

In section 38, reference to section 35 should be section 36.

In section 81, the reference to section 73 should be to section 74.

In section 84, the reference to section 84 should be to section 85.

In section 109, the reference to section 102 should be to section 103.

In section 125, near the end, the word "*and*" should be "*any*."

In section 158, the word "*effected*" should be "*affected*."

In section 135, the word "*extension*" should be "*extinction*."

Section 119 provides for the collection of income by distress and sale of stocks, securities and evidences of debt, if need be; but there is no distinct provision for distress for any other tax. Such a provision might be inserted in section 28, and made to apply to the collection of taxes of whatever description; and in order to render the provision for distress of securities effective, the officers of all corporations should be required to exhibit their books, when called upon by a collector or deputy collector.

I may be permitted here to request your attention to a subject relating to the internal economy of this office, in which some reform seems to be demanded. I allude to the inadequacy of the salaries now paid to my subordinates. The deputy commissioner, cashier of internal revenue, chief clerk, and the heads of several divisions, as those which have charge of general correspondence, of the correspondence on manufactures, of the claims for drawbacks, of the proceedings relating to detective operations, and of claims for abatement of taxes erroneously assessed, hold offices of great labor and responsibility. For many of these gentlemen there are no office hours, save as limited by necessary rest. I take pleasure in testifying to the faithfulness and self-sacrifice with which their duties are generally performed. Justice to them requires that their salaries be increased, so as to be more nearly commensurate with their services than at present. I venture to suggest that an addition to those of the deputy commissioner and cashier of one thousand dollars would leave their compensation below that usually allowed by private corporations for services of a similar character. Several of the heads of divisions fully earn, according to any reasonable standard for the valuation of their labors, not less than twenty-four hundred dollars, and a provision which should authorize you to make an allowance of that sum to clerks of the highest class in this office, and of increased compensation to others, would, I am satisfied, inure to the benefit of the government. A number of valuable clerks have resigned their places during the past year in consequence of the insufficiency of their salaries for their support.

The aim of Congress in imposing duties on foreign imports, and on domestic productions, is to support the national credit. During a great war the excess of expenditure over income imperils this credit, in a degree greater or less, according to the extent and probable duration of such excess, and to the untouched resources of the country. The financial policy of the government must be to reduce the excess, and it is commonly thought to be well, if possible, to remove it altogether, and meet each year's expenditure by its own revenue. But this policy is often impracticable, and may be abandoned without danger wherever a nation is young and rapidly growing—when each year multiplies the fruitfulness of the preceding, yet is but an earnest of greater prosperity to come.

The necessity for a permanent system of internal taxes in the United States may be best understood by supposing the war ended, the currency restored to a normal basis, and the business of the country again flowing in peaceful and regular channels. The annual outlay to be met by taxation will then consist of the sums needed for the support of the several departments of the government, and for the payment of the interest of the public debt, with perhaps a small surplus to be used for the redemption of a portion of the principal. For example, if we suppose our war ended, leaving us a debt of four thousand millions of dollars, and an annual expenditure fifty per cent. greater than of the years pre-

ceding the war, yet our present tax laws would yield us enough to pay the current expenses of the nation, including interest at six per cent. on the whole debt, and would leave a surplus which would extinguish the debt in about ninety years. Taking into account our prospective increase in production and population, the result would be accomplished in half the time.

This taxation is cheerfully endured by a patriotic people during the great struggle for the nation's life; but, on every reasonable theory of the future, it is far beyond all probable needs, and may, with safety, be considerably reduced when the war is ended. Our present debt is but a moiety of that on which our estimate is based; and even this includes a large amount—some twenty per cent. of itself—on which no interest is paid, nor need be, perhaps, for years to come. If, therefore, the war should end at this time or within a few months, the present rates of taxation might be very largely reduced, and still yield enough to afford every possible guaranty to the creditors of the nation.

Your obedient servant,

JOSEPH J. LEWIS,
Commissioner.

Hon. WM. P. FESSENDEN,
Secretary of the Treasury.

C

TREASURY OF THE UNITED STATES, *Washington, November 21, 1864.*

During the year, the business of this office has again largely increased, as appears by the following report:

The statement of the accounts and the business transactions of the treasury, during the fiscal year ending June 30, 1864, were as follows:

Balance from old account.....	\$5,329,044 21
Trust funds.....	88,554 11
Repayments.....	15,013,216 94

RECEIPTS.

From loans	\$1,136,361,787 70
From internal revenue.....	110,216,783 06
From customs duties.....	102,316,152 99
From miscellaneous	47,511,448 10
From Navy Department.....	6,578,678 29
From War Department.....	4,613,024 66
From Interior Department.....	288,026 42
From public lands.....	588,333 29

	1,408,474,234 51

Total of balance, trust funds, repayments, and receipts 1,428,905,049 77

Payments during the same year were, on account of and

For public debt.....	\$489,746,113 42
War Department.....	695,404,867 63
Navy Department.....	92,304,672 96
Interior Department.....	7,901,809 60
Civil, diplomatic, and miscellaneous.....	27,800,409 33

	\$1,313,157,872 94

Trust funds.....	\$3, 994, 054 16
Repayments.....	15, 013, 216 94
Balance to new account, July 1, 1864.....	96, 739, 905 73

Total expenditures, trust funds, repayments, and balance.....	1, 428, 905, 049 77
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The receipts were covered into the treasury by 3,762 warrants, and the payments were made by 25,158 drafts, issued on 24,336 warrants.

The following figures show the movement of the office during the last four years. It is noticeable, however, that nearly *five hundred millions* of the payments within the last fiscal year were on account of the *public debt redeemed*.

Receipts to June 30 for the preceding year of—

1861.....	\$88, 694, 572 03
1862.....	589, 197, 417 72
1863.....	888, 082, 128 05
1864.....	1, 408, 474, 234 51

Payments to June 30 for the preceding year, including in the last named \$489, 746, 113 42, on account of the redemption of the public debt, viz:

1861.....	\$90, 012, 449 79
1862.....	578, 376, 242 79
1863.....	895, 796, 630 65
1864.....	1, 313, 157, 872 94

Showing the transactions of the past fiscal year to have been fifteen and a half times as great as the corresponding year, ending with June 30, 1861.

The receipts on account of the War Department consist, mainly, in repayments into the treasury by disbursing officers, and proceeds of confiscation.

The receipts on account of the Navy Department were, mainly, repayments by disbursing officers, and from captures.

The receipts and expenditures on account of the Post Office Department during the fiscal year ending with June 30, 1864, were as follows, viz :

Balance from old account.....	\$221, 488 42
Warrants cancelled.....	3, 085 31
Receipts from postmasters and others.....	3, 718, 635 76

Total balance, cancelled warrants and receipts.....	3, 943, 209 49
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Payments on 2,705 warrants.....	\$2, 868, 914 52
Balance to new account.....	1, 074, 294 97

Total payments and balance.....	3, 943, 209 49
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The aggregate business transactions at the principal office, in the city of Washington, for the last four years, show the following results :

In 1861.....	\$41, 325, 339 20
1862.....	929, 630, 814 38
1863.....	2, 696, 059, 087 86
1864.....	3, 889, 171, 151 00

Being more than ninety-four times as much in the last as in the first-named year.

Certificates of indebtedness were issued of the denominations and amounts as follows :

48,991 of \$1,000 each	\$48,991,000
24,608 of \$5,000 "	123,040,000
Total issue.....	172,031,000

Being about \$12,000,000 more than the issue of last year.

Certificates of indebtedness, with accruing interest thereon, were redeemed of the kinds as follows :

Gold interest certificates.....	\$115,439,233 50
Currency interest certificates.....	59,098,162 52
Total redemptions	174,537,396 02

National banks organized as per last report.....	26
National banks organized within the year ending June 30, 1864.....	447
Total number.....	473

There was deposited in this office by the first named, as per last report, in security for circulating notes	\$1,185,750,00
Deposited during this year \$43,263,150, less \$182,000, withdrawn.....	43,081,150,00
Two hundred and four of these banks were designated as depositories of public moneys and financial agents of the government. These deposited for the safe-keeping and prompt payment of the public moneys, in government securities, \$11,096,050, less \$399,000 withdrawn.....	10,697,050,00
Personal securities, \$19,729,900, less \$417,200 withdrawn....	19,312,700,00
Total amount of securities deposited by national banks,	74,276,650,00

There has been received from these banks for duty on—	
Circulation.....	\$53,031 27
Deposits.....	93,082 21
Capital stock.....	18,347 73
	164,461 21

In this is not included the amount due from the First National Bank of New Orleans, the statement from said bank having been returned for correction.

Currency in kinds and amounts has been issued as follows, in—	
One-year five per cent. notes.....	\$44,520,000 00
Two-year five per cent. notes.....	16,480,000 00
Same with coupons.....	150,000,000 00
Three year six per cent. compound interest notes.....	6,060,000 00
Legal tender United States notes.....	84,050,870 00
Fractional currency.....	8,169,527 10
	309,280,397 10

Currency was redeemed and destroyed in kinds and amounts as follows:	
Old issue demand notes	\$2,517,962 50
New issue legal tender notes	19,992,221 90
One-year five per cent. notes	13,262 00
Two-year five per cent. notes	1,197 50

Two-year five per cent. notes, with coupons	\$38,379,450 00
Three-year six per cent. compound interest notes	50 00
Postage currency	5,373,300 00
Fractional currency	664,400 00
Amount discounted for parts of all kinds of notes not returned	11,393 93
Total	66,953,237 83

To facilitate disbursements the sum of \$775,276,970 71 was transferred during the year, by 1,340 transfer orders, from various government offices to others, being an increase of sixty per cent. over last year.

Payments by transfer checks, on the offices at New York, Philadelphia, Boston, and San Francisco, have been made to the amount of \$309,821,882 53 by 60,779 such checks, being nearly twice the amount and twice the number of checks as last year. The number of open accounts at the Washington office was 482, against 368 in 1863 and 232 in 1861, having increased over 100 per cent. in two years.

The number of official manuscript letters written and copied, exclusive of the much greater number written and printed forms, was 7,847, against 4,182 last year.

These statements and figures show an enormous increase of transactions and amounts received and disbursed, and a consequent increase of labor required to conduct the public business with correctness and despatch.

The force of the office, although greatly assisted by temporary appointees, is still inadequate, and the pay of the employés as fixed by law is so small, and the risk so great, that it is very difficult to obtain the talent and proved probity of character required.

The room which is allotted to this office is so restricted, and the number of accounts required to be entered in particular books so great, that it will require extra clerks to be employed in hours when the office is vacated by the ordinary force.

But for the employment of females, whose compensation is low, and in most cases too low, it would have been impossible to have carried on the business of the office with the compensation allowed.

During the year many clerks who were employed in this office have been obliged, in justice to themselves, to resign their positions, in order to enter into business for themselves, or to take places with moneyed and other corporations, or in business houses, where their talents and services were better appreciated and rewarded.

As the law for the employment of temporary clerks is now construed, not more than twelve hundred dollars per annum can be paid to any one of this class of clerks. Unless this restriction is removed, or the number of regular clerks of the higher grades is increased, it will be difficult, if not impossible, to conduct the office in a manner that will be safe to the incumbent, and satisfactory to the public doing business with it.

It is, however, a subject for gratulation that, notwithstanding all these difficulties, and with the immense receipts and expenditures of this office since the commencement of the rebellion, involving thousands of millions of dollars, thus far not one cent has been lost to the government.

I have the honor to be, very respectfully, your obedient servant,

F. E. SPINNER,
Treasurer of the United States.

Hon. WILLIAM P. FESSENDEN,
Secretary of the Treasury.

SCHEDULE A.

*Receipts and disbursements at the office of the Assistant Treasurer at New York
for the year ending June 30, 1864.*

RECEIPTS.

On account of customs.....	\$77, 602, 212 21
On account of loans	349, 469, 627 44
On account of internal revenue.....	21, 998, 826 96
On account of miscellaneous.....	195, 508, 773 73
On account of patent fees.....	79, 840 61
On account of Post Office Department.....	2, 245, 928 23
	646, 905, 209 18

DISBURSEMENTS.

Treasury drafts	\$608, 566, 206 64
Post office warrants.....	1, 941, 363 11
Amount credited disbursing officers' accounts.....	418, 963, 610 89
Amount of checks paid on disbursing officers' accounts.....	428, 368, 610 12
Amount paid interest on public debt.....	27, 009, 976 90
Amount paid on account of temporary loan.....	121, 936, 613 43
	1, 606, 786, 381 09

SCHEDULE B.

*Receipts and disbursements at the office of the Assistant Treasurer at Boston
for the year ending June 30, 1864.*

	Receipts.	Disbursements.
Temporary loan	\$21, 500, 000	\$26, 600, 000
Five-twenty bonds.....	41, 455, 600	
Seven-thirty treasury notes.....	351, 000	
Ten-forty bonds	559, 000	
Loan of 1861, act March 3, 1864.....	3, 492, 600	
Two-year five per cent. treasury notes.....	10, 000, 000	
Internal revenue taxes.....	11, 578, 000	
Internal revenue stamps.....	536, 000	
Fishing bounties.....	400, 000	400, 000
Disbursing officers' accounts.....	99, 200, 000	100, 000, 000
Post Office Department.....	357, 000	326, 000
Customs.....	8, 780, 000	
Interest account.....	8, 704, 000	8, 374, 000
Treasurer's account.....		139, 800, 000
By transfer and various other sources.....	67, 086, 800	
	274, 000, 000	275, 500, 000

SCHEDULE C.

Receipts and disbursements at the office of the Assistant Treasurer at Philadelphia for the year ending June 30, 1864.

RECEIPTS, EXCLUSIVE OF DEPOSITS MADE BY GOVERNMENT DISBURSERS.	
From transfer orders.....	\$30,005,265 00
From permanent loans.....	41,123,145 98
From temporary loans.....	34,834,600 00
From internal revenue.....	8,081,731 73
From customs.....	3,392,313 24
From post offices.....	345,017 18
From patent fees.....	9,199 00
From miscellaneous.....	3,093,965 98
	120,885,238 11
From similar sources the previous year.....	113,248,031 27
Excess of same last fiscal year.....	7,637,206 84

DISBURSEMENTS.

From post office warrants.....	\$207,190 24
From treasury drafts and transfer orders.....	111,444,763 03
	111,651,953 27
From similar sources the previous year	109,733,346 03
Excess of same last fiscal year.....	1,918,607 24
Payments on account of interest.....	\$4,572,709 64
Payments of interest previous year.....	1,989,679 17
Excess of same last fiscal year.....	2,583,030 47
Payments on disbursers' checks, numbering thirty-eight thousand six hundred and forty-seven, including the transfer checks of the Treasurer of the United States.....	\$77,573,267 29
Payments on same previous year.....	43,628,059 78
Excess of same last fiscal year.....	33,945,207 51

SCHEDULE D.

Receipts and disbursements at the office of the Assistant Treasurer at St. Louis for the fiscal year ending June 30, 1864.

Receipts from all sources.....	\$141,430,507 22
Receipts for fiscal year 1860.....	6,747,203 17
Excess during last fiscal year.....	134,683,304 05
Disbursements.....	\$145,778,839 11
Disbursements during fiscal year 1860.....	6,700,323 10
Excess during last fiscal year.....	139,078,516 01

SCHEDULE E.

Receipts and disbursements at the office of the United States Depository at Cincinnati for the year ending June 30, 1864.

RECEIPTS.	
Loans	\$10, 206, 563 70
Transfers.....	19, 961, 293 20
Miscellaneous	7, 968, 221 27
Deposits by disbursing officers	62, 033, 487 38
	<hr/>
From similar sources during the fiscal year 1860	100, 169, 565 55
	107, 437 77
Excess during the last fiscal year.....	<hr/> 100, 062, 127 78 <hr/>
DISBURSEMENTS.	
Treasury drafts.....	\$35, 460, 825 04
Payments on account of temporary loan	2, 634, 890 00
Interest on public debt.....	695, 435 96
Payments to disbursing officers.....	61, 723, 033 01
	<hr/>
For similar purposes during the fiscal year 1860.....	100, 514, 184 01
	94, 272 02
Excess during the last fiscal year.....	<hr/> 100, 419, 911 99 <hr/>

SCHEDULE F.

Receipts and disbursements at the office of the United States Depository at Louisville for the fiscal year ending June 30, 1864.

Receipts.....	\$55, 494, 198 76
Disbursements.....	52, 924, 982 21
	<hr/>

D.

TREASURY DEPARTMENT,
Register's Office, November 15, 1864.

SIR : I have the honor to submit a statement of the transactions of this office during the fiscal year ending June 30, 1864. My own connexion with the office commenced on the 10th day of August last; consequently the proper limits of this report embrace only the affairs administered by my predecessor.

1. First in magnitude are presented the results of very industrious and highly intelligent labor in the *Loan Division* :

During that year the issues of bonds have been as follows :

Whole number of coupon bonds, 697,798 ; amount of same, \$372,105,600.

Whole number of registered bonds, 35,255 ; amount of same, \$80,597,100.

Whole number of registered bonds issued for assignments, 6,505 ; amount of same, \$29,888,600.

Whole number of registered bonds issued in exchange for coupon, 448 ; amount of same, \$2,773,850.

Classified by their respective loans, the issue of bonds has been as follows,
viz :

REPORT ON THE FINANCES.

COUPON BONDS, DIRECT ISSUE.

Loans.	No. of cases.	No. of bonds.	Amount.
1861, acts July 17 and August 5.....	2,997	20,029	\$17,407,500 00
1862, act February 25, 5-20	17,263	559,717	293,238,150 00
1863, act March 3.....	38	5,850	5,647,500 00
1864, act March 3, 10-40.....	14,770	112,202	55,812,450 00
	35,068	697,798	372,105,600 00

REGISTERED BONDS, DIRECT ISSUE.

Loans.	No. of cases.	No. of bonds.	Amount.
1861, acts July 17 and August 5.....	721	3,369	\$7,922,000 00
1862, acts February 25, 5-20	6,583	25,930	57,077,100 00
1864, act March 3, 10-40.....	2,150	5,956	15,298,000 00
	9,454	35,255	80,597,000 00

REGISTERED BONDS, ISSUED FOR TRANSFERS OR ASSIGNMENTS.

Loans.	Number of cases of transfer.	Number of bonds transferred and cancelled.	Number of bonds issued for same.	Amount.
1847.....	99	345	356	\$379,350 00
1848.....	31	81	83	175,250 00
1858.....	24	137	114	570,000 00
1860.....	29	101	115	381,000 00
1861, act February 8.....	119	619	632	1,716,000 00
1861, acts July 17 and August 5.....	318	963	963	3,793,500 00
1862, act February 25, 5-20.....	1,044	5,130	3,978	21,245,700 00
1864, act March 3, 10-40	82	370	264	1,127,800 00
	1,746	7,746	6,505	29,888,600 00

REGISTERED BONDS ISSUED IN EXCHANGE FOR COUPON BONDS.

Loans.	No. of registered bonds issued.	Amount.
1861, acts July 1 and August 5	143	\$605,150 00
1862, act February 25, 5-20.....	236	1,639,200 00
1864, act March 3, 10-40	69	529,500 00
	448	2,773,850 00

Thus it will be seen that in the issue of four hundred and eighty-five million three hundred and sixty-five thousand one hundred and fifty dollars, there have been entered on books, filled out, signed, and transmitted to the proper parties, seven hundred and forty thousand bonds.

The number of letters signed and transmitted with these bonds was forty-six thousand five hundred and sixty-three, and the same number of copies were made and placed on record.

Six thousand one hundred and fifty pages were occupied in journalizing these bonds.

The counting, entry, and destruction of the fractional and postal currency redeemed, and of treasury notes retired from circulation, has become a laborious duty of this office.

During the year thirty million nine hundred and ninety-five thousand four hundred and fifty-four pieces, right halves of fractional and postal currency, have been counted and burned, amounting to the sum of five million seven hundred and seventy-five thousand seven hundred and forty-seven dollars.

One million one hundred and thirty-six thousand two hundred and forty-seven upper halves of treasury notes were counted and burned, amounting to seventy-six million eight hundred and sixty-one dollars and ninety-nine cents.

2. RECEIPTS AND EXPENDITURES DIVISION.

The amount of business done in this division during the fiscal year shows a considerable increase over the preceding year. This is owing to the augmented receipts and expenditures of the year.

The number of warrants issued for the civil, diplomatic, miscellaneous and public debt expenditures in the year ending June 30, 1864, was... 12,645
In the previous year..... 10,077

Increase..... 2,568

Showing an increase of about twenty-five per cent.

The number of warrants for receipts from customs, sales of public lands, internal revenue, and miscellaneous, for the fiscal year, was 2,870
In the previous year..... 2,058

Increase..... 812

Showing an increase of about forty per cent.

The number of warrants issued during the year, for payments and repayments in the War, Navy, and Interior, (Pension and Indian) Departments, was 12,600—a small increase in the year preceding.

The number of journal pages filled with entries of accounts and warrants relating to civil, diplomatic, miscellaneous and public debt receipts and expenditures during the year was:

Treasury proper..... 1,129

Diplomatic..... 529

Interior, civil, &c..... 355

Customs..... 563

Total..... 2,576

The number of drafts registered was 27,106.

The number of certificates given for the settlement of accounts was 6,300.

The number of accounts received from the First and Fifth Auditor's offices and General Land Office was 12,707.

At least three-fourths of these accounts were copied for warrants to issue; all were registered, and about one-half entered in the journals and posted in the several ledgers.

Some progress was made in the first part of the year in balancing the ledgers. This work is still several years in arrears.

In this division nine ledgers are kept, containing personal accounts from journals, and seven appropriation ledgers.

There is a great amount of labor performed in the division, of which a detailed account cannot be given. The preparation of the statement of the receipts and expenditures, published annually, occupies nearly the whole time of two clerks.

The care of filing of records, copying accounts for suit, preparing quarterly, for settlement, of the Treasurer's accounts, a list of all the receipts and expenditures, warrants issued during the quarter, involve much labor. The current business of the division has been done promptly.

3. COMMERCE AND NAVIGATION DIVISION.

To this division is assigned all that relates to the statistics of the internal commerce of the United States, the preparation and issue of forms and instructions under the several tariff acts, both for the record of entries and clearances, and the return to the Treasury Department of monthly or quarterly statements of all trade and shipping movements, inward and outward. From these returns the annual report of commerce and navigation is prepared; also the statements and tables for the financial report of the Secretary of the Treasury.

A further duty of preparing annual statements of duties paid, and the quantities and value of all merchandise actually paying duty, has hitherto been in charge of this division. It is now suspended, by reason of the imperfect character of the returns which were employed in the compilation, but will be resumed.

The report on the commerce and navigation of the United States for the year ending June 30, 1862, has just issued from the press. The causes of this delay were set forth in the last annual statement of my predecessor, and are also explained in the preface to the report. There are many improvements in the form of the tables, as now published, which it is believed may compensate, in some measure, for the delay. The chief purpose has been to render the statistics clear and readily accessible. Condensation has been successfully carried out as required by Congress, at its session of 1862-3. Comparative tables, exhibiting the trade to and from each foreign country for a period of years, will be attached to the next forthcoming report, 1862-3. In these tables the trade to and from each distinguishable division of every foreign country is given in a list of articles embracing all of consequence or significance as elements of trade.

The preparation of these statistics, in *comparative tables*, has involved an immense labor, and rendered it impossible to attach them to the delayed report for 1861-2, and they will, therefore, appear in that of 1862-3, now in the printer's hands, and will embrace a comparison of four years, instead of three years, as was at first designed.

I remain, sir, very respectfully, your obedient servant,

S. B. COLBY, *Register.*

Hon. W. P. FESSENDEN,

Secretary of the Treasury.

E.

TREASURY DEPARTMENT,
Solicitor's Office, November 22, 1864.

SIR: I have the honor herewith to transmit eight tabular statements showing, in part, the operations in charge of this office for the fiscal year ending June 30, 1864. They are as follows:

1st. A statement of suits on transcripts of accounts of defaulting public officers, contractors, &c., adjusted by the accounting officers of the Treasury Department.

2d. A statement of suits for the recovery of fines, penalties, and forfeitures, under the customs revenue laws.

3d. A statement of prize cases and suits under the acts of July 13 and August 6, 1861, and May 20, 1862.

4th. A statement of fines, penalties, and forfeitures, under the internal revenue laws.

5th. A statement of suits in which the United States were interested, not embraced in any of the other tables.

6th. A statement of libels filed under the confiscation act of July 17, 1862, and the non-intercourse act of July 13, 1861.

7th. A statement of warehouse and transportation bonds reported for suit by collectors of customs.

8th. A general summary or abstract of the foregoing tables.

This summary shows that the whole number of suits, of all descriptions, brought during the year was 2,604, of which 26 were of class 1, for the recovery of \$74,725 10; 200 of class 2, for the recovery of \$105,096 05; 336 of class 3; 886 of class 4; 891 of class 5, for the recovery of \$133,138 54; 277 of class 6, for the recovery of \$538,099 45; and 8 of class 7, for the recovery of \$5,585 20.

Of these suits 737 were disposed of during the year in the following manner, viz: 664 were decided for the United States; two were decided against the United States; 43 were settled and dismissed, and 28 were remitted by the Secretary of the Treasury, leaving 1,866 still pending.

Of the suits pending at the beginning of the year, 449 were disposed of in the following manner, viz: 340 were decided for the United States; 24 were decided against the United States, and 85 were settled and dismissed.

The total number of suits, of all descriptions, decided or otherwise disposed of during the year was 1,186. The gross amount for which judgments were obtained, exclusive of judgments *in rem*, was \$67,842 82, and the whole amount collected, from all sources, was \$7,985,532 91.

In the report which I had the honor last year to submit to your predecessor, I had occasion to call especial attention to the great disparity in the number of old as compared with recent suits decided in favor of the United States, and to remark that a favorable result in cases which had been more than a year pending was only to be anticipated, if at all, as the result of extraordinary effort.

It is with much gratification that I now point to the marked improvement in this particular, as well as in the general results of the litigation under the

charge of this office, as shown in the following tables, presenting a comparative view of the litigation of the last and the next preceding years.

Year.	Total amount reported sued for.	SUITS BROUGHT DURING THE FISCAL YEAR.							
		Total amount of judgments for United States.	Total amount reported collected.	Decided for United States.	Decided against United States.	Settled and dismissed.	Total number disposed of.	Amount collected in old suits.	Total number of judgments in favor of the U. S. during fiscal year.
1863 . . .	\$1,066,939 05	\$74,966 94	\$1,376,151 74	598	11	339	51	1,052	2,051
1864 . . .	856,644 34	30,670 82	4,267,945 65	664	2	43	28	1,866	2,604

Year.	SUITS BROUGHT PRIOR TO FISCAL YEAR.								Whole amount collected from all sources during the fiscal year.			
	Am't of judgments in old suits.	Decided for United States.	Decided against U. States.	Settled and dismissed.	Total number disposed of.	Amount collected in old suits.	Whole number of judgments in favor of the U. S. during fiscal year.	Decided for United States.	Decided against United States.	Settled and dismissed.	Remitted.	Pending.
1863..	\$60,151 18	96	247	64	407	\$1,621,557 71	694	\$135,118 12	\$2,997,709 45			
1864..	37,172 00	340	24	85	1,186	3,717,588 26	1,004	67,842 82	7,985,532 91			

In addition to the superintendence of suits in which the United States are a party or have an interest, the results of which are exhibited in the tables to which reference has been made, there are two other important branches of duty devolved upon the Solicitor of the Treasury, to which it is proper that I should call your attention.

The first is that arising under the act of March 3, 1863, which provides that the Solicitor of the Treasury, under the direction of the Secretary of the Treasury, shall take cognizance of frauds upon the revenue, and shall exercise a general supervision over the measures for their prevention and detection.

To enable the Solicitor to perform the duties thus enjoined upon him, the Secretary of the Treasury was authorized to appoint three clerks in addition to those already attached to the office. No appointment has, however, been made under the authority thus conferred, except that of one clerk for about one month, the additional labor thus devolving upon the office having been performed by the Solicitor with the aid of the clerks already assigned to him.

By the twentieth section of the act to provide internal revenue, &c., approved March 3, 1863, the Secretary of the Treasury was authorized to appoint three revenue agents to aid in the prevention, detection, and punishment of frauds upon the revenue, and, under the power thus given, two revenue agents were appointed and placed under the direction of the Solicitor, one to reside in the city of New York, and to be employed in that and other domestic ports, and the other to be employed in Europe.

I do not deem it necessary to enter into a detailed statement of the operations of the revenue agent at New York, as they have all been heretofore communicated in the several reports of his action which have been from time to time made by him or myself. I will say, however, that, in my judgment, they have been of very great importance, and will redound to the signal advantage of the revenue, and I take great pleasure in testifying to the ability and energy with which they have been performed.

In this connexion I beg to call the attention of the Secretary to what I deem the very inadequate compensation allowed to that officer, and respectfully to recommend its material increase.

The agent employed in Europe sailed from New York in the latter part of July, 1863, and arrived in Paris early in the following month, when he at once entered upon the discharge of his duties. He has resided chiefly at Paris, but has made visits to nearly all the important portions of France and Germany, and has exhibited great zeal, industry, and ability in the performance of his duties. He has collected a large amount of information respecting prices and usages of trade affecting exports from those countries designed for the markets of our own, and has communicated the result in a series of highly interesting and important reports. The statements of these reports are sustained and corroborated by despatches to the State Department from several of our consuls residing in France and Germany, which reports have been transmitted by order of the Secretary of State for the information of this department, and have been referred by the Secretary of the Treasury to this office.

They indicate that fraudulent undervaluation in the invoices of merchandise exported to this country prevails in many districts of Europe to an extent which materially affects the revenue of the United States. As soon as practicable after the receipt of the first reports of Mr. Gibbs communicating the results of his inquiries, I commenced the adoption of measures designed to test the correctness of his conclusions and to detect and punish the supposed violations of our revenue laws, if they were found to exist. Before, however, these measures had produced any decided results, a disclosure was made to the revenue officers at San Francisco, by a person who had just been excluded from a firm engaged in the importation of champagne and other wines at that port, of extensive frauds in the invoicing of wines imported by that firm. This led to the seizure of the books and papers of several parties engaged in the importation of wines, and among these was found not only evidence which the revenue officers deemed conclusive of fraud on the part of some of those parties, but also proof which convinced them of the existence of very general and material undervaluation of wines imported from France and Germany.

These developments being communicated to the revenue officers at New York, measures were taken by them resulting in the discovery of evidence strongly corroborating that which had been developed at San Francisco, both in regard to the particular cases which had arisen at the latter place and as to the general prevalence of undervaluations of imported wines.

Under these circumstances it was deemed improper to admit to entry, at the invoice valuation, any of the wines appearing by the reports of Mr. Gibbs and the despatches of our consuls to be grossly undervalued, and most of those wines remaining under the control of the collectors of customs at New York and San Francisco, consisting chiefly of champagnes, and amounting to many thousand baskets, have been seized, and proceedings have been instituted for their condemnation. Commissions to take testimony in Europe have also been issued, and the naval officer at San Francisco has been despatched thither to superintend their execution. The proceedings thus instituted will be pressed forward as rapidly as practicable.

But it is by no means with respect to wines alone that the reports to which I have referred indicate that frauds are practiced. They are alleged to exist in

regard to large classes of merchandise imported from continental Europe, and the statements in relation to them are of the most positive and circumstantial character, and are supported by the transmission of a great variety of samples, with the prices at which they are invoiced, and also those at which they are said to be actually sold in the principal markets of the countries from which they are exported. These samples, and the statements accompanying them, have been forwarded to the revenue officers at New York and San Francisco, and it is hoped that they will there receive such attention and be so used as materially to aid in ascertaining the true dutiable value of the merchandise to which the samples relate, and thus detecting the frauds in question, if they really exist, of which it is perhaps proper for me to say there can be no doubt, if any reliance can be placed upon the statements to which I have so often referred.

The experience which has been thus far had of the operation of the act of March 3, 1863, for the prevention of frauds upon the revenue warrants the belief that it will, in a very high degree, answer the expectations of those by whose recommendation it was adopted. I am of opinion, however, that one additional provision is requisite in order to make its operation perfectly satisfactory.

It will be perceived by an examination of the act that the safeguard against fraud provided by it consists in the means of detection furnished by the deposit of a triplicate of each invoice with the consular officer residing in the district from whence the merchandise is brought, thus enabling the consul or the agent of the department to compare the prices stated in the invoice with those which the commodities actually bear in the foreign market. The law as it now stands requires no verification of the invoice by or before the consular officer, so that he is not warranted in demanding any evidence whatever that the matters set forth in the invoice are true, except the mere declaration required by the act to be indorsed thereon, which has no other sanction than that arising from the danger of forfeiture of the goods in case the declaration shall be proven to be false.

Now, the safeguard thus provided would probably be sufficient were there any means of compelling the production of definite as well as true invoices. But, unfortunately, this is not the case, and the truth is that the invoices presented are so indefinite and vague that, in perhaps a majority of instances, no one can form any correct idea of the character of the goods from the description therein given of them. There can be little doubt that this indefiniteness is often the result of design, and is resorted to for the purpose of covering false valuations in the invoice, and of throwing difficulties in the way of a proper classification at the time of entry.

An attempt was made by some of our consuls to remedy this difficulty in some degree by requiring exporters to furnish samples of the goods invoiced, whenever it was practicable for them to do so, but this requirement not being sanctioned by law, and meeting with great resistance, was necessarily abandoned. Such a requirement would not, it is evident, even if sanctioned by law, provide a complete remedy for the inconvenience in question, and perhaps it would be impracticable to frame a law which should provide effectually and in detail for every case, and at the same time place no undue obstructions in the course of trade. I think a more practicable course will be to give some discretion in the premises to our consular officers, guided and limited by instructions from the proper authorities here.

With this view I would recommend the enactment by Congress of a provision authorizing our consular officers to require, before certifying invoices, satisfactory evidence, either by the oath of the person presenting them or otherwise, that such invoices are correct and true, and directing that, in the exercise of the discretion thus given, such officers shall be governed by such general or special

regulations or instructions as may, from time to time, be established or given by the Secretary of State. Under the authority of such a provision I think that measures can be devised which will at once protect the revenue, and save importers from any serious annoyance.

The other subject to which I have alluded is that of the suppression of counterfeiting the treasury notes and other securities and of the coin of the United States. By an act of Congress passed at its last session one hundred thousand dollars was appropriated for the purpose of meeting any expenses in detecting and bringing to trial and punishment persons engaged in such counterfeiting. By a previous act twenty-five thousand dollars was appropriated for the like purpose. The late Secretary of the Treasury placed the direction of the measures contemplated by these acts under the control of this office, and during the past year they have been prosecuted with vigor and success.

There have been arrested, by those acting under the direction of the Solicitor, about fifty persons, chiefly those immediately connected with the manufacture of counterfeit money, together with a considerable number of presses and plates employed by them, and a large quantity of spurious notes and material for their manufacture. Several of the persons arrested have been tried and convicted, and others are now in custody awaiting trial; most of the latter have been recently arrested.

I am not able to state the precise amount of the expenses incurred in these operations, as all the accounts therefor have not yet been rendered, but I think it will prove to be not far from forty thousand dollars; and, as it is impracticable to estimate with any great accuracy the expenditures of the next fiscal year, I think that an additional appropriation should be asked of Congress equal to that made at the last session.

I have the honor to be, very respectfully,

EDWARD JORDAN,

Solicitor of the Treasury.

Hon. W. P. FESSENDEN,
Secretary of the Treasury.

Statistical summary of business under charge of the Solicitor of the Treasury during the fiscal year ending June 30, 1864.

SUITS BROUGHT DURING THE FISCAL YEAR ENDING JUNE 30, 1864.

REPORT ON THE FINANCES.

Statistical summary of business under charge of the Solicitor of the Treasury, &c.—Continued.

		SUITS BROUGHT DURING THE FISCAL YEAR ENDING JUNE 30, 1864.		SUITS BROUGHT PRIOR TO THE PRESENT FISCIAL YEAR.			
Judicial districts.		Pending.	Total number brought of suits	Amount of judgments in all suits this year.	Decided for the United States.	Decided against United States.	
Maine	4	11	15	\$117 30	6	2	10
New Hampshire	3	3	8	259 00	3	7	\$2,010 21
Vermont	1	1	42	1,656 44	4	1	259 00
Massachusetts	17	1	60	300 00	2	21	41,151 22
Connecticut	2	1	39	83	4	1	375,377 15
Rhode Island	43	545	615	5,500 00	4	1	41,151 22
New York, northern district	70	110	110	4,000 00	60	4	1,732,377 15
New Jersey	9	54	63	909 00	4	1	1,732,377 15
Pennsylvania, eastern district	30	1	57	390 00	1	1	1,732,377 15
Pennsylvania, western district	11	15	26	88	4	2	1,732,377 15
Maryland	315	315	315	.....	3	3	1,732,377 15
District of Columbia					40	3	1,732,377 15
Virginia, eastern district					14	3	1,732,377 15
West Virginia					14	3	1,732,377 15
North Carolina					14	3	1,732,377 15
South Carolina					14	3	1,732,377 15
Georgia					15	16	1,732,377 15
Florida, northern district	1	43	90	.....	21	2	1,732,377 15
Florida, southern district	47				21	2	1,732,377 15
Alabama, northern district					21	2	1,732,377 15
Alabama, southern district					21	2	1,732,377 15
Louisiana, eastern district	53	1	203	257	.....	54	53
Louisiana, western district .....					.....	54	53
Mississippi, northern district					910,315 53	68	1,628,391 01
Mississippi, southern district					910,315 53	68	1,628,391 01
Texas, eastern district					909 00	1,139,768 36	333,938 47
Texas, western district					909 00	1,139,768 36	333,938 47
Arkansas, eastern district					390 00	408 32	408 32
Arkansas, western district					390 00	408 32	408 32
							10,059 22
							115,462 79

Whole amount collected from all
sources during the fiscal year
ending June 30, 1864.

Whole number of judgments re-
trieved in favor of the United
States during the fiscal year
ending June 30, 1864.

Whole number of judgments re-
trieved in favor of judgments re-
trieved during the year.

Old suits still in all
old suits this year.

Total number of suits
disposed of.

Settled and dismissed.

Decided against United
States.

Decided for the United
States.

Decided aggregated
States.

Decided for the United
States.

Settled and dismissed.

Retired.

Total number brought
of suits

Amount of judgments
in all suits this
year.

Decided for the United
States.

Decided aggregated
States.

Decided for the United
States.

Settled and dismissed.

Pending.

Suits brought prior to the present fiscal year.

Suits brought during the fiscal year
ending June 30, 1864.

Maine	15	16	2	10	\$1,117 30	10	\$3,010 21
New Hampshire	90	.....	5	.....	261 00	3	259 00
Vermont	43	.....	7	.....	433,334 43	21	10,677 17
Massachusetts	110	110	1	1	.....	.....	.....
Connecticut	63	63	1	1	.....	.....	.....
Rhode Island	30	30	2	2	48	4	634 15
New York, northern district	545	545	4	4	302	47	3,951 45
New York, southern district	110	110	5	5	1,375,458 33	139	8,028 84
New Jersey	54	54	60	4	94	60	5,500 00
Pennsylvania, eastern district	15	15	60	4	4,200 00	60	4,000 00
Pennsylvania, western district	315	315	909 00	4	658,358 25	13	909 00
Maryland	1	1	390 00	1	1	1	390 00
District of Columbia	43	43	88	4	408 32	1	408 32
Virginia, eastern district	203	203	257	2	408 32	1	408 32
West Virginia	203	203	257	2	408 32	1	408 32
North Carolina	203	203	257	2	408 32	1	408 32
South Carolina	203	203	257	2	408 32	1	408 32
Georgia	203	203	257	2	408 32	1	408 32
Florida, northern district	43	43	90	2	408 32	1	408 32
Florida, southern district	1	1	15	2	408 32	1	408 32
Alabama, northern district				2	408 32	1	408 32
Alabama, southern district				2	408 32	1	408 32
Louisiana, eastern district				2	408 32	1	408 32
Louisiana, western district				2	408 32	1	408 32
Mississippi, northern district				2	408 32	1	408 32
Mississippi, southern district				2	408 32	1	408 32
Texas, eastern district				2	408 32	1	408 32
Texas, western district				2	408 32	1	408 32
Arkansas, eastern district				2	408 32	1	408 32
Arkansas, western district				2	408 32	1	408 32

REPORT ON THE FINANCES.

Missouri, eastern district.....	15	1	1	32	49	3	2,663	48	20	60,663	57	18	2,669	48	86,867	63		
Missouri, western district.....				20	30				2						98	69	98	69
Tennessee, eastern district.....	9	1	1	2	103	128	4,100	00	28	3	1	9	14,173	70	49	5,950	65	
Tennessee, middle district.....	21	1	1	6	13	1,110	00	29	3	30	3	30	3,200	00	27	1,110	00	
Kentucky.....	7			7	32								1,736	04	28	2,155	00	
Ohio, northern district.....	25	30	20	81	330	3,425	00	28		277			8,587	33	237	10,940	26	
Indiana.....	199	3	4	15	1,600	00	20			31			2,500	00	29	3,720	00	
Illinois, northern district.....	8	1	21	61	8,840	42	10		5	55			10,304	58	49	8,840	42	
Illinois, southern district.....	39	3	27	32					1	14			4,165	88	11			
Michigan, eastern district.....	3	2	2	2		250	00	1					380	00	1	250	00	
Michigan, western district.....	1		9	10					1				1,656	64	1	1,541	77	
Wisconsin.....	1		6	7		266	71	1		2					2			
Iowa.....																		
Minnesota.....	4		6	6														
Kansas.....	38		25	29														
California, northern district.....			45	83														
California, southern district.....																		
Oregon.....																		
Washington Territory.....																		
Utah Territory.....																		
Nebraska Territory.....																		
Dakota Territory.....																		
Colorado Territory.....																		
Nevada Territory.....																		
New Mexico Territory.....																		
Arizona Territory.....																		
Idaho Territory.....																		
Total.....	664	2	43	28	1,866	2,604	37,172	00	340	24	85	24	3,717,588	26	1,004	67,842	82	

F.

TREASURY DEPARTMENT,
Comptroller's Office, October 10, 1864.

SIR: I respectfully submit the following detail of the business operations of this office for the fiscal year terminating June 30, 1864.

The following described warrants of the Secretary of the Treasury have been examined, countersigned, entered in blotters, and posted, to wit:

Diplomatic warrants	2,006
Stock warrants	2,136
Quarterly salary warrants	1,997
Treasury (proper) warrants	2,016
Treasury Interior warrants	2,317
Treasury customs warrants	1,987
Treasury internal revenue warrants	941
War pay warrants	9,116
War repay warrants	516
Navy pay warrants	2,213
Navy repay warrants	384
Interior pay warrants	961
Interior repay warrants	213
Treasury appropriation warrants	28
Treasury Interior appropriation warrants	13
Interior appropriation warrants	48
Customs appropriation warrants	13
War appropriation warrants	19
Navy appropriation warrants	22
Land covering warrants	181
Customs covering warrants	563
Internal tax covering warrants	61
Miscellaneous covering warrants	1,306
	29,057

Accounts described as follows, reported to this office by the First and Fifth Auditors and the Commissioner of the General Land Office, have been revised, and the balances arising therefrom certified to the Register of the Treasury:

I. From the First Auditor:

<i>Judiciary.</i> —Embracing the accounts of marshals for expenses of the United States courts; of United States district attorneys; of clerks of the United States circuit and district courts; and of United States commissioners, for per diems and fees	716
<i>Public debt.</i> —Embracing accounts for redemption of United States stock and treasury notes; the interest on the public debt; the United States Treasurer's accounts; United States assistant treasurers' accounts; temporary loans; and all matters pertinent thereto	1,562
<i>Mint and branches.</i> —Embracing accounts of gold and silver bullion; of ordinary expenses, repairs, wages of employés, &c	43
<i>Territorial.</i> —Embracing accounts of governors of the Territories for contingent expenses; of the secretaries of the Territories for legislative and contingent expenses, &c	38
<i>Salaries.</i> —Embracing accounts of salaries of United States and territorial judges; of officers of the executive departments, marshals, attorneys, &c	1,152

<i>Public printing</i> .—Embracing accounts for public printing, binding, and paper.....	91
<i>Miscellaneous</i> .—Embracing accounts of the United States Coast Survey; of the Commissioner of Public Buildings; for the suppression of the slave trade; for horses and other property lost in the military service of the United States, &c.....	713
<i>Congressional</i> .—Embracing the accounts of the secretary of the United States Senate and the Clerk of the House of Representatives.....	82
II. From the Fifth Auditor:	
<i>Diplomatic and consular</i> .—Embracing the accounts of foreign ministers for salary and contingent expenses; of secretaries of legations for salaries; of consuls general, of consuls and commercial agents for salary, and for disbursements for the relief of destitute American seamen; of United States commissioners under reciprocal treaties; of accounts under treaty for foreign indemnity, and of contingent expenses of consuls, &c.....	1, 561
<i>Patent Office</i> .—Embracing accounts for contingent and incidental expenses, for salaries, &c.....	18
<i>Agricultural Department</i> .—Embracing accounts for salaries and expenses, &c.....	10
<i>Census office</i> .—Embracing accounts of the disbursing clerk thereof.....	4
<i>Internal revenue</i> .—Embracing accounts for drawback; accounts of United States assessors, and United States tax commissioners, &c.....	732
III. From the General Land Office:	
Embracing accounts of receivers of public money, and as acting as United States disbursing agents; of surveyors general and deputy surveyors; accounts of the States for percentage on lands sold within their respective limits; of lands erroneously sold, &c.....	1, 367
Aggregate of accounts revised:	
From First Auditor.....	4, 397
From Fifth Auditor.....	2, 325
From Land Office.....	1, 367
	<hr/> 8, 089
Bonds entered, filed, and indexed.....	313
Letters written upon matters belonging to or arising from the business of the office.....	4, 516
Internal tax receipts registered, posted, and filed.....	2, 716

There have been also regularly entered, filed and indexed, with the proper briefs indorsed thereon, all letters and communications received in the office. The emolument returns which the law requires should be made semi-annually by all United States marshals, district attorneys, and clerks of United States courts, have been examined, entered, and properly filed; and all requisitions made from time to time for advances of public money to United States marshals, territorial officers, to treasurers of mint and branches, to disbursing agents, &c., have been examined, entered, and duly reported upon.

Much other business which it is impossible here to particularize, arising necessarily in the operations of the office from day to day, has been despatched, and I take pleasure in commanding to you the gentlemen connected therein for the promptness and fidelity they have at all times evinced in the discharge of their public duties.

Very respectfully,

WM. HEMPHILL JONES,
Acting Comptroller.

Hon. W. P. FESSENDEN,
Secretary of the Treasury.

G.

TREASURY DEPARTMENT,
Second Comptroller's Office, October 6, 1864.

SIR: I have the honor to submit the following report of the operations of this office for the fiscal year ending June 30, 1864:

The number of accounts of disbursing officers and agents received and finally adjusted were, on reports of the

Second Auditor	4, 866
Third Auditor	2, 339
Fourth Auditor	400

There have been examined and acted upon 79,496 certificate accounts from the Second Auditor for arrears of pay and bounty due deceased and discharged soldiers, and 10,320 for salaries of contract surgeons.

The number of certificate accounts from the Fourth Auditor's office revised and settled in this office was 1,620.

There were adjudicated and prepared for distribution, on reports from the Fourth Auditor, the proceeds of 304 prizes, amounting to \$3,884,692 91; and the accounts of 9,489 discharged and deceased sailors for prize money were revised and settled.

The number of requisitions upon the Secretary of the Treasury examined, countersigned, and recorded in this office, were, from the

Interior Department:

Pay or advance requisitions	970
Refunding requisitions	69
	— 1, 039

War Department:

Pay or advance requisitions	8, 330
Refunding requisitions	516
	— 8, 846

Navy Department:

Pay or advance requisitions	2, 859
Refunding requisitions	410
	— 3, 269
	— 13, 154

The number of official letters received during the year was 2,503, and of those written 1,860, the latter filling 827 pages of the letter-books. Besides this a very large amount of correspondence is conducted by this office in the form of indorsements made directly upon papers referred here for decision. Such cases are entered on a reference book with a brief digest of the decision only, though much time and labor are expended in their investigation.

The several reports exhibiting the expenditures made during the fiscal year, and the state of the appropriations under the control of the Interior, War, and Navy Departments, have been prepared and transmitted in duplicate to the several Secretaries of those departments, to be laid before Congress in compliance with the act of May 1, 1820.

Notwithstanding the enormous increase in the business of this office, I take pleasure in saying that none of it is in arrears, and that the persons employed in it have performed their duties with industry, intelligence, and punctuality. For a month or more, the pressure of business was so great that night-work was rendered indispensable to avoid an accumulation of arrears; and the call upon the clerks for this extra labor met with an efficient and cheerful compliance.

Since an augmentation of force has been granted by Congress, the ordinary office hours suffice for the prompt transaction of business, with the exception

that so much of the time of the Comptroller is consumed in signing his name to official papers, that with all the rapidity that long experience and familiarity with his duties enable him to exert, he cannot, by possibility, keep his table moderately clear of undecided cases without working nearly every day till dark, and occasionally at night.

A new edition of the "Digest of Decisions" in this office has been prepared, and will be immediately issued for the use of accounting and disbursing officers. All the numerous decisions from 1852 to the present time have been added, and the book will furnish a complete summary of the Second Comptroller's decisions on the questions submitted to him since the organization of the office in 1817.

As far back as 1854, in my report to one of your predecessors, Secretary Guthrie, I suggested what I thought would be an improvement in making appointments to this office; and as I have seen nothing to change my opinion, as then expressed, but much to confirm it, I respectfully submit to your better judgment what I then said upon the subject:

"It is, in my opinion, a serious defect in the organization of this office, (and other revising offices,) that the clerks appointed to it are not selected from the various Auditors' offices, whose statements of accounts they are to examine and submit for the final action of the Comptroller.

"When the great variety and number of statutes and regulations bearing upon the admissibility of vouchers, and the legality of claims, are taken into view, it is evident that an inexperienced clerk, taken from other pursuits, however strict his fidelity, cannot pass an intelligent judgment upon the accounts that may be assigned to him for revision. By diligence and study, if of good natural ability, he may, in time, become competent; but in the meanwhile the head of the office must personally investigate the details of accounts, doing the work which the clerks were provided to perform, or sanction results in which he can have no confidence, except what he may derive from the previous examinations in another bureau. Some who are thus appointed will inevitably prove destitute of the desire or the capacity to improve, and will pass accounts with the smallest of information, labor, and scrutiny that will save them from dismissal. In such cases the public interests are more or less in peril, for the final action of the office must generally be based upon the examination and report of the revising clerk, and an erroneous allowance once passed will not be brought to light unless by accident.

"The errors that may be made in an Auditor's office are comparatively unimportant, if a corps of thoroughly educated, experienced, and faithful clerks in the Comptroller's office are to reinvestigate the work. The liability to confirm an error in principle or calculation would then be small; but where the natural process is reversed and men wholly uninstructed are appointed to revise the action of clerks—some of whom have great experience and ability, and all of whom are at least partially educated in their official business—it is easy to see that an error unnoticed or committed in one office will be likely to pass without detection through the other.

"The true policy would be to make no original appointments in the Comptroller's office, but as vacancies occur there, to fill them by transfers from the Auditors' offices, of capable clerks who have served an apprenticeship to the business they would be called upon to revise.

"To carry out this policy, the salaries in the Comptroller's office should be sufficiently large to make such a transfer *a promotion*. * * * *

"I feel great confidence that if this plan be adopted, it will prove economical to the government, notwithstanding the increase of salaries; and it seems so advantageous in other respects, that I urgently recommend it to the favor of the Secretary."

I have the honor to be, respectfully, your obedient servant,

J. M. BRODHEAD, *Comptroller.*

Hon. WM. P. FESSENDEN,

Secretary of the Treasury.

TREASURY DEPARTMENT,
First Auditor's Office, September 26, 1864.

SIR: I have the honor to submit the following report of the operations of this office for the fiscal year ending June 30, 1864.

ACCOUNTS ADJUSTED.

RECEIPTS.	No.	Amount.
Collectors of customs	1,047	\$81, 515, 008 20
Collectors under the steamboat act.....	292	25, 648 40
Internal and coastwise intercourse.....	3	70 20
Aggregate receipts.....	1, 342	81, 540, 726 80

DISBURSEMENTS.

Collectors as disbursing agents of the Treasury.....	1, 019	3, 888, 906 71
Official emoluments of collectors, naval officers, and surveyors.....	1, 139	829, 582 42
Additional compensation of collectors, naval officers, and surveyors.....	3	808 41
Excess of deposits for unascertained duties.....	78	2, 356, 994 02
Debentures, drawbacks, bounties, and allowances..	115	951, 354 91
Special examiners of drugs.....	57	6, 000 00
Superintendents of lights, &c	256	801, 160 28
Agents of marine hospitals.....	638	246, 680 86
Accounts for duties and fees illegally exacted, fines remitted, judgments satisfied, and net proceeds of unclaimed merchandise paid.....	448	454, 453 43
Judiciary accounts	810	1, 037, 067 25
Redemption of United States stock loan of 1842..	15	111, 611 92
Redemption of Texan indemnity bonds.....	11	972, 381 20
Redemption of Oregon war debt.....	2	5, 320 78
Redemption of 7-30 treasury notes funded.....	1	691, 158 73
Redemption of certificates of indebtedness.....	51	159, 094, 273 50
Reimbursement of temporary loans.....	1, 285	197, 423, 365 85
Redemption of treasury notes received for customs..	60	2, 039, 523 55
Interest on the public debt	209	24, 464, 637 90
Reimbursement of the Treasurer of the United States for treasury notes, fractional currency, and 5-20 bonds destroyed by burning.....	121	45, 617, 445 65
Property lost in the military service of the United States.....	246	486, 509 43
Inspectors of steam vessels for travelling expenses, &c.	121	15, 996 44
Superintendent of Public Printing.....	84	936, 181 61
Insane Asylum, District of Columbia	6	72, 172 35
Columbia Institution for the Deaf, Dumb, and Blind.	5	7, 001 24
Designated depositaries for additional compensation.	2	1, 611 24
Construction and repairs of public buildings.....	173	1, 093, 329 98
Washington aqueduct.....	6	112, 645 86
Timber agents.....	7	3, 447 01
Contingent expenses of the Senate and House of Representatives, and of the several departments of the government.....	316	1, 322, 711 94
Mints and assay offices	64	27, 045, 320 23
Territorial accounts	29	66, 992 04
Salaries of officers of the civil list paid directly from the treasury.....	804	395, 970 30

	No.	Amount.
Coast survey.....	27	\$285,323 40
Disbursing clerks for paying salaries.....	252	2,675,715 40
Disbursing agent for California land claims.....	4	1,900 00
Withdrawals of applications for patents, &c.....	4	1,280 00
Treasurer of the United States for general receipts and expenditures.....	4	964,932,938 27
Pay and mileage of members of the Senate and House of Representatives.....	1	499,492 38
Commissioner of Public Buildings	147	452,403 27
Commissioner of Agriculture.....	8	105,059 69
Capitol extension and new dome.....	15	361,143 27
Miscellaneous accounts.....	917	5,800,953 18
Total.....	9,560	1,447,668,825 90
Letters recorded.....		1,316
Accounts recorded.....		7,580
Powers of attorney registered and filed.....		1,646
Acknowledgments of accounts written.....		5,174
Requisitions answered.....		256
Total.....		15,972

T. L. SMITH, Auditor.

Hon. WILLIAM P. FESSENDEN,
Secretary of the Treasury.

I.

TREASURY DEPARTMENT,

Second Auditor's Office, October 5, 1864.

Statement of the operations of the Second Auditor's office during the fiscal year ending June 30, 1864, showing the number of money accounts settled, and the amount of the expenditures embraced therein, and, in general, the other duties pertaining to the business of the office; prepared in obedience to instructions of the Secretary of the Treasury.

The number of accounts settled is 99,898, embracing an expenditure of \$159,917,380 83, under the following heads, viz:

Pay department.....	\$88,944,415 39
Indian affairs.....	2,242,154 74
Ordnance department of the army.....	47,103,047 71
Quartermaster's department, expended on account of contingencies of the army, &c.....	9,946 68
Medical and hospital department, including supplies, &c., for prisoners of war.....	8,076,034 34
Contingencies of the army.....	209,785 12
Secret service fund.....	91,491 08
Purchase of books, &c.....	23,217 50
Artificial limbs for soldiers and seamen.....	10,485 00
Providing comfort for discharged soldiers.....	7,213 79
Preparing register of volunteers.....	1,356 19
Collecting, drilling, and organizing volunteers.....	1,436 15
Contingent expenses of Adjutant General's department.....	133 94
Relief of certain musicians and soldiers at Fort Sumter, S. C.	190 00
Miscellaneous claims.....	5,200 14

Expenses of recruiting.....	130,483	66
Collecting, drilling, and organizing volunteers.....	\$1,165,180	14
Pay of bounty to regulars and volunteers.....	453,295	00
Enrolment and draft.....	471,785	35
Arrears of pay, bounty, &c., to discharged and deceased officers and soldiers.....	10,970,528	91
Total.....	159,917,380	83

Property accounts examined and adjusted.....	29,745	
Requisitions registered, recorded, and posted.....	5,410	
Letters, claims, &c., received, briefed, and registered.....	254,690	
Letters written, recorded, and mailed.....	108,373	
Names of soldiers, dead and discharged, recorded.....	47,618	

In addition to the foregoing, various statements and reports have been prepared and transmitted from this office, as follows:

Annual statement of disbursements in the department of Indian affairs, for the fiscal year ending June 30, 1863, prepared for Congress.

Annual statement of the recruiting fund, prepared for Adjutant General of the army.

Annual statement of the contingencies of the army, prepared in duplicate for the Secretary of War.

Annual statement of the contingent expenses of this office, transmitted to the Secretary of the Treasury.

Annual report of balances on the books of this office, remaining unaccounted for more than one year, transmitted to the First Comptroller.

Annual report of balances on the books of this office, remaining unaccounted for more than three years, transmitted to the First Comptroller.

Annual statement of the clerks and other persons employed in the office during the year 1863, or any part thereof, showing the amount paid to each on account of salary, with the place of residence, &c., in pursuance of the 11th section of the act of August 26, 1842, and resolution of the House of Representatives of the 13th January, 1846, transmitted to the Secretary of the Treasury.

Monthly reports of the clerks in this office, submitted each month to the Secretary of the Treasury, in compliance with his instructions of the 17th of August and 11th of September, 1861, together with a tabular statement showing the amount of business transacted in the office during the month, and the number of accounts remaining unsettled at the close of the month.

Statement containing the names of the permanent and additional clerks attached to this office, with the rates of compensation, transmitted to the Secretary of the Treasury.

Statement showing the name, place of birth, residence, date of appointment, and annual salary of each person employed in this office on the 30th of September, 1863, transmitted to the Register of the Treasury.

Estimate of the expenses of this office for the fiscal year ending June 30, 1865, transmitted to the Register of the Treasury.

All the ledger accounts confirmed by the Second Comptroller have been regularly journalized and posted.

All payments and refunds have been regularly entered and posted in the appropriate books.

The payments made to officers by paymasters of the army, have been entered in the officers' and company pay-books of both the regular and volunteer service.

The property accounts of the Indian department have been posted upon the Indian property books.

In addition to the above, numerous letters, estimated at two hundred thousand, at least, have been written, acknowledging the receipt of claims, and embracing correspondence generally with claimants and agents in relation to claims.

A comparison of this report with that for the preceding year, shows an increase in the amount of money accounts settled during the past year of \$68,252,913 07, and in the number of 66,314; yet the labor employed has not been equal to the current demands upon this bureau. The increase of business has been unprecedented, much beyond reasonable anticipation. It is attributable mainly to the activity and energy that have characterized military operations during the period, and to the very large number of officers who have been mustered out by reason of the expiration of their term of service, disability, and for other causes.

The examination of the property returns of such officers, embracing ordnance and ordnance stores, clothing, and camp and garrison equipage, with which they have been charged, and the adjustment of their accounts, to enable them to secure pay for their services, has become a branch of great importance and labor within the past year. It has been impossible to detach a single clerk from any other branch to increase the force upon this, and want of room has prevented the employment of additional clerks. The new building recently assigned to this bureau, and to which the officers' property branch will be transferred, permits the employment of all the clerks allowed by existing laws, but is not large enough to accommodate the number necessary to perform the labor imposed upon this single branch, which will require at least one hundred men. It is understood that more than twice this number is employed in making the administrative examination of property returns before they are transmitted to this bureau.

A similar disability exists with reference to the settlement of paymasters' accounts, and the interests of the government require that sufficient room, in a suitable fire-proof building, shall be furnished at an early day for the accommodation of a force of competent clerks, large enough to secure a prompt settlement of these accounts.

In presenting an estimate for an additional force to be provided, for the fiscal year ending June 30, 1865, regard has been had only to the existing necessities of this bureau—what is absolutely required to meet present demands upon it. The number of second and third class clerkships asked for seems to be large, but relatively the proportion of such grades will be found to be much smaller than is usual in accounting offices, where capacity, industry, and fidelity are required. In view of the character of the duties to be performed when but twenty-one clerks besides the chief clerk were sufficient to execute the work of this bureau, there were eleven of the third class, seven of the second, and but three of the first; and the compensation then given was regarded as but a fair equivalent for the services to be rendered. In a time of peace, when the business to be settled and adjusted in the office was transacted mainly by officers thoroughly educated and trained in their duties, and when there were no unusual inducements to fraudulent practices, no more integrity was required and less acuteness, industry, and patient investigation were needed, than the public interests now demand of those employed in settling the army accounts. The government needs the most faithful, intelligent service, and should pay a sufficient compensation to secure it. It cannot afford to be outbid by private enterprise in the employment of clerical ability. This bureau has suffered the loss of several valuable gentlemen, because merchants, bankers, and others were willing to pay them more than they could receive in the highest grade clerkship, or would employ them where their expenses of living would be materially diminished. Unless some remedy is provided, it is to be feared that others will follow their example, especially some of those having families to support, many of whom are now filling but first class clerkships.

While it is apparent that the demand for experienced accountants is in-

creasing, and that owing to the increased expenses of living and other causes the actual compensation now paid to a clerk is of less value to him by one-half than it was two years ago, it seems to be both just and necessary that a temporary increase of pay should be allowed to all clerkships, and it is respectfully recommended to your consideration, in the hope that the measure will meet your approval and recommendation to the attention of Congress.

I am, sir, with great respect, your obedient servant,

E. B. FRENCH, *Auditor.*

The SECRETARY OF THE TREASURY.

J.

TREASURY DEPARTMENT,
Third Auditor's Office, October 20, 1864.

SIR : I have the honor to submit the following report of the business transacted in this office during the fiscal year ending June 30, 1864.

The total amount of requisitions drawn on the Secretary of the Treasury in favor of sundry persons during the fiscal

year ending June 30, 1864, is \$431, 857, 105 15

REPAYMENTS.

Amount of counter requisitions.....	572, 546 57
	431, 284, 558 58

The following is a summary statement of the amount involved in the accounts and claims which have been adjusted and settled during the year, viz :

Quartermasters' accounts	\$108, 319, 460 78
Commissaries' accounts.....	95, 084, 540 77
Pension agents' accounts.....	1, 642, 748 69
Engineer accounts.....	1, 258, 070 43
State claims for reimbursement	5, 076, 236 02
Miscellaneous claims.....	1, 048, 293 96
Oregon Indian war claims.....	233, 576 61
Steamboat claims	447, 583 31
Horse claims.....	41, 652 57
	213, 152, 163 14

It will appear from the above that the amount drawn through this office from the treasury was \$431, 284, 558 58
And the amount of accounts settled..... 213, 152, 163 14

Showing an excess of..... 218, 132, 395 44
unsettled over amount drawn from the treasury—more than one-half the amount drawn through this office during the year being still unsettled.

The rapid accumulation of accounts and claims will more fully appear from the following detailed statement of the business in the several divisions of the office :

QUARTERMASTERS' DIVISION.

From the 1st of July, 1863, to the 30th of June, 1864, there were received and registered 3,548 quartermasters' accounts, involving an expenditure of \$228,631,606. During the same period 1,046 accounts were settled, involving an expenditure of \$103,319,460 78, leaving at the end of the fiscal year, June 30, 1864, 2,977 unsettled accounts, as follows, viz :

Remaining unsettled June 30, 1863	475
Received during the fiscal year	3,548

Total.....	4,023
Deduct the number settled as above.....	1,046

Total number unsettled.....	2,977
involving \$182,381,782 34.	

Nearly all the above accounts are accompanied by property returns, showing the purchase, application, and expenditure of the public property in the military service, which are settled conjointly with the money accounts. 3,978 additional property returns, unaccompanied by money accounts, have been received during the year, of which 1,951 were settled, leaving 2,577 unsettled at the close of the fiscal year ending June 30, 1864, as follows, viz :

Remaining unsettled June 30, 1863	550
Received during the fiscal year.....	3,978

Total.....	4,528
Deduct the number settled as above stated.....	1,951
Total number unsettled.....	2,577

COMMISSARIES' ACCOUNTS.

From the 1st of July, 1863, to the 30th of June, 1864, there were received and registered 6,586 commissaries' accounts, involving an expenditure of \$124,393,717 79. During the same period 1,458 accounts were settled, involving an expenditure of \$95,084,540 77, leaving at the end of the fiscal year, June 30, 1864, 6,309 unsettled accounts, as follows, viz :

Remaining unsettled June 30, 1863	1,181
Received during the fiscal year.....	6,586

Total	7,767
Deduct the number settled as above stated.....	1,458

Total number unsettled.....	6,309
involving \$49,469,715 27.	

Nearly all of the above accounts are accompanied by provision returns, which are settled conjointly with the money accounts, showing the receipt and disposition of the provisions used in the public service.

PENSION AGENTS' ACCOUNTS.

From the 1st of July, 1863, to the 30th of June, 1864, there were received and registered 366 accounts of agents for paying pensions, involving an expenditure of \$2,975,213 48. During the same period 290 accounts were settled, involving an expenditure of \$1,642,748 69, leaving at the end of the fiscal year, June 30, 1864, 120 unsettled accounts, as follows, viz :

Remaining unsettled June 30, 1863	44
Received during the fiscal year.....	366
	<hr/>
Total	410
Deduct the number settled as above.....	290
	<hr/>
Total number unsettled.....	120

involving \$1,465,203 48.

In addition to the above, 204 pension claims were received, and 146 settled, involving \$10,400 22. Sixty-seven claims were returned for amendment.

ENGINEER ACCOUNTS.

From the 1st of July, 1863, to the 30th of June, 1864, there were received and registered 311 accounts, involving an expenditure of \$1,160,286 37. During the same period 175 accounts were settled, involving an expenditure of \$1,258,070 43, leaving, at the end of the fiscal year, June 30, 1864, 162 unsettled, as follows, viz :

Remaining unsettled June 30, 1863	28
Received during the fiscal year.....	311
	<hr/>

Total	339
Deduct the number settled as above stated.....	175
	<hr/>

Total number unsettled	164
involving \$441,872 32.	

STATE CLAIMS.

Under the act of July 27, 1861, to reimburse the States for expenses incurred by them in "enrolling, subsisting, clothing, supplying, arming, equipping, paying, and transporting" their troops "employed in aiding to suppress the present insurrection against the United States," the amount of the claims unsettled at the end of the last fiscal year was \$18,107,921 66. From the 1st of July, 1863, to 30th June, 1864, there were received and registered thirteen additional claims, involving \$1,564,970 40, and during the same period there were audited and reported to the Second Comptroller claims of New Hampshire, Ohio, Connecticut, Massachusetts, and Maine, admitting to their credit an aggregate of \$5,076,236 02. The claims of New York, Kentucky, Minnesota, Iowa, and Indiana are undergoing examination, and will be reported to the Second Comptroller as early as practicable. Others have been temporarily laid aside, awaiting additional information or evidence from the State authorities.

MISCELLANEOUS CLAIMS.

From 1st July, 1863, to 30th June, 1864, there were received and registered seven hundred and fifty five claims, in six hundred and twelve of which the aggregate amount claimed is \$1,447,324 34, and in the remaining one hundred and forty-three no sums are stated. During the year, forty-four were referred elsewhere for adjudication, fifty-nine were withdrawn or returned to claimants, three were disallowed, and four hundred and fourteen settled, involving an aggregate of \$1,058,039 62.

OREGON WAR CLAIMS.

The number of claims filed under the special act of Congress approved March 2, 1861, was eight hundred and one, in four hundred and seventy-nine of which the sum of \$124,967 80 was claimed, and in three hundred and twenty-

ty-two the amount claimed was not stated. The number of claims acted on was two thousand three hundred and twenty-one; number of awards made, eight hundred and eighty-two; amount awarded, \$232,694 01.

STEAMBOAT CLAIMS.

The number of claims for the loss or destruction, while in the military service of the United States, of steamboats and other vessels, and railroad engines and cars, under 2d section of act approved March 3, 1864, and 5th section of act approved March 3, 1863, filed during the fiscal year, was eighty-four, being for thirty steamers, one ship, two brigs, two schooners, forty-seven barges, five freight cars, and one carriage. The amount claimed was \$1,023,424 26. The number of claims acted on was fifty-two, on which thirty-eight awards were made, being for one locomotive, five freight cars, twenty barges, sixteen steam-boats and one schooner. The amount claimed was \$598, 673, and the amount allowed was \$445,053 31. Fourteen claims, amounting to \$109,002 04, being for three steamboats, fourteen barges, one ship and one brig, were rejected, as not coming within the provisions of the law.

HORSE CLAIMS.

From July 1, 1863, to June 30, 1864, there were received and registered 2,453 claims, involving the sum of \$388,487 21. During the same period 209 awards were made, involving an expenditure of \$41,652 57. The sum of \$6,052 85 was disallowed on these claims. Eighty-six claims were rejected, on which \$13,048 was claimed. The number of unsettled claims is as follows:

Remaining unsettled June 30, 1863.....	1,678
Received during the fiscal year.....	2,453

Total.....	4,131
Deduct the number settled, as above stated.....	295

Total number unsettled.....	3,836
involving \$625,000.	

COLLECTION DIVISION.

The duties of this branch are to prepare transcripts for suit, superintend the collection of balances due from officers who have ceased to disburse, and conduct the correspondence connected therewith.

During the year considerable correspondence has been had with sureties and delinquents, but no suits have been commenced. The cases of resignation, &c., notified from the War Department, and registered, number 940, and the total amount of indebtedness outstanding on June 30, 1864, is \$61,420,458 09. In many cases the sums which go to make up this aggregate will be largely reduced by the official statements which will be prepared and sent to the Second Comptroller as early as practicable. In some cases of delinquency, correspondence has been had with the sureties of the delinquent party, and settlements made.

RECAPITULATION.

It will be seen from the foregoing that the number of unsettled accounts on June 30, 1864, was as follows:

Quartermasters', "money".....	2,977	\$182,381,782 34
Quartermasters', "property"	2,577	
Commissaries', "money".....	6,309	49,469,715 27

Pension agents, "money".....	120	\$1, 465, 203	48
Engineers, do.....	164	441, 872	32
State claims		14, 596, 656	04
Miscellaneous claims.....	486	425, 682	27
Steamboat claims.....	54	749, 829	67
Horse claims.....	3, 836	625, 000	10
	16, 523	250, 155, 741	49
		=====	=====

Sixteen thousand five hundred and twenty-three unsettled accounts and claims, amounting to two hundred and fifty million one hundred and fifty-five thousand seven hundred and forty-one dollars and forty nine cents.

On the 30th of September last the number of unsettled accounts and claims was largely increased, as will be seen by the following statement. There were at that date—

3,585 quartermasters' money accounts.....	\$258, 365, 386	74
4,571 quartermasters' property returns.....		
1,251 signal property returns.....		
6,649 commissary accounts.....	67, 412, 643	57
168 pension agents.....	1, 734, 764	21
113 engineer.....	1, 415, 310	78
State claims.....	14, 925, 727	84
630 miscellaneous claims.....	1, 011, 540	74
4,249 horse claims.....	692, 896	47
48 steamboat claims.....	884, 092	34
21,274	346, 442, 362	69
	=====	=====

Twenty-one thousand two hundred and seventy-four unsettled accounts and claims, involving the sum of three hundred and forty-six million four hundred and forty-two thousand three hundred and sixty-two dollars and sixty-nine cents.

The act of July 17, 1862, "to provide for the more prompt settlement of the accounts of disbursing officers," requires accounts to be rendered monthly to the treasury within ten days after the expiration of each successive month.

Under this act there were received at this office 7,017 quartermasters' accounts, 9,416 commissary accounts, 661 signal accounts, and 71 engineer accounts. This act provides that in case of the non-receipt at the treasury of any accounts within a reasonable and proper time, the officer whose accounts are in default shall be required to furnish satisfactory evidence of having complied with the provisions of the act. In case of failure to transmit his accounts he shall be deemed a defaulter. During the year, 3,391 quartermasters, 2,998 commissaries, 63 engineers, and 27 pension agents were reported to the Second Comptroller as delinquent. It is not exactly correct to say that this number of officers have been reported as delinquent, the same officers having been reported for successive months. Nearly all of those who have been reported have rendered satisfactory explanations. In many instances it was shown that during active operations in the field it was impossible for disbursing officers to have necessary leisure to make up and forward their accounts within the period required by the law. During the quarter ending September 30, the number of monthly accounts received, under this act, was 2,965 quartermasters', 3,155 commissary, 455 engineer, 117 pension agents', 30 provost marshal, 18 signal, and 8 secret service accounts. These accounts, except those of agents for paying pensions, have been referred to the appropriate military bureaus for adminis-

trative examination, and will be ultimately returned to this office for settlement, thereby increasing the number of unsettled accounts on our already overloaded shelves. A number of these accounts, especially those of quartermasters, are quite large, containing many vouchers, each of which requires careful scrutiny before being passed to the credit of the disbursing officer.

In view of the steady increase of accounts and claims filed in this office, and the importance of effecting early settlements, not only to the government, but as a matter of strict justice to faithful and laborious disbursing officers, I respectfully recommend that Congress grant authority to add five clerks of class four, fifteen clerks of class three, thirty clerks of class two, and fifty clerks of class one to the force of this office, to enable it to clear off accumulations and keep up the current business of the office. The importance of early settlements will be understood, when it is known that disbursing officers are constantly resigning and being dismissed from the service, with large balances of government funds in their hands, a considerable portion of which is liable to be lost to the government unless this office has sufficient clerical force to keep up with the work as it comes in.

The increased force asked for is not deemed too great to accomplish this desirable result. Should it be granted, the appropriation for contingent expenses of the office will necessarily have to be proportionately increased to provide the additional desks, furniture, &c., required for their use.

Respectfully submitted.

ELIJAH SELLS, *Third Auditor.*

Hon. W. P. FESSENDEN,

Secretary of the Treasury.

K.

TREASURY DEPARTMENT,
Fourth Auditor's Office, October 4, 1864.

SIR : I respectfully submit a statement of the operations and business of this office during the fiscal year ending June 30, 1864. Immense as was the increase of the transactions of the bureau over all former periods during the fiscal year of 1863, it will be seen that during the fiscal year of 1864 they have been very much greater in amount and importance. They relate, too, to an arm of public service which, under the direction of such men as Farragut, and other naval heroes, whose fame the world will not "willingly let die," has contributed inestimable benefits to the republic during the vile and causeless warfare waged upon it by traitors and slavemongers. Such being the paramount character of the business of the office, I shall endeavor to give as complete a view of its transactions during the last fiscal year as can be done with a due regard to brevity.

There has been transmitted to the Second Comptroller for his revision and approval 11,504 accounts, comprising every species of naval expenditure, from the rations of a marine and the prize money of a sailor, to the pay of an admiral and the cost of a monitor.

The correspondence of the office has been very large. The number of letters received during the past fiscal year was forty-five thousand two hundred and fifty-five, (45,255,) and the number of letters sent out amounted to forty-eight thousand three hundred and forty-nine, (48,349.) The distribution and increase of this correspondence is exhibited by the following tabular statement:

Number of letters received and sent out during the fiscal year ending June 30, 1864.

	Letters received.	Letters sent.
July, 1863.....	2, 578	2, 497
August, 1863.....	2, 683	3, 319
September, 1863.....	2, 968	3, 180
October, 1863.....	3, 501	3, 645
November, 1863.....	3, 513	3, 294
December, 1863.....	3, 878	4, 158
January, 1864.....	3, 876	4, 081
February, 1864.....	4, 145	4, 009
March, 1864.....	4, 521	4, 527
April, 1864.....	4, 611	5, 383
May, 1864.....	4, 458	4, 875
June, 1864.....	4, 523	5, 381
Total.....	45, 255	48, 349

The number of requisitions drawn on the treasury was two thousand six hundred and sixteen, (2,616,) covering an amount of \$96,497,071 74. The refunding requisitions were three hundred and twenty-two, (322,) covering an amount of \$2,133,233. The number of transfer requisitions were one hundred and sixty-six, (166.)

The number of general claims on hand July 1, 1863, were five hundred and fifty, (550,) and the number received during the year were two thousand two hundred and twelve, (2,212,) making a total of two thousand seven hundred and sixty-two, (2,762.) The number of claims adjusted were one thousand eight hundred and twenty, (1,820,) leaving on hand July 1, 1864, nine hundred and forty-two, (942.) The aggregate amount of claims adjusted was \$212,947 85.

Reports have been made upon eleven (11) bounty land cases.

Thirty-three (33) pension cases have been adjusted.

Eight (8) applications for admission to the Naval Asylum have been carefully investigated and decided.

The adjustment of all these claims is difficult and intricate. This arises from the fact that they are of almost every conceivable character, and that they are controlled by a vast number of laws passed by Congress for the government of the navy, at different periods and under different circumstances, the enactments being often modified, repealed, and sometimes again re-enacted, so as to require, on the part of those engaged in this duty, not only competent experience, but good judgment, quick perception, and a faculty to seize on all those circumstances which can facilitate the business and lead to the prevention of unwarrantable allowances. It has been the aim of the office to exercise the greatest care in giving to all its maritime defenders their utmost dues, but at the same time to protect the government from all spurious and unfounded claims.

The number of navy pension agents' accounts settled was one hundred and twelve, (112,) the disbursements aggregating \$175,146 59.

There were twenty (20) reported accounts under the act of April 6, 1838, and August 23, 1842, for unclaimed pensions, amounting to \$3,111 16.

There have been registered seventy-one (71) requisitions for navy pensions, embracing \$184,345 48.

There have been journalized and posted one hundred and thirty-two (132) pension accounts.

Seventy-three (73) general accounts, deceased officers' and men's accounts of the United States marine corps, amounting to \$8,667 52, have been adjusted.

In the very important division devoted to the settlement of the accounts of navy agents, the average number of clerks employed was four, (4,) the number of accounts reported to the Second Comptroller twenty-five, (25,) embracing an amount of expenditures reaching the sum of \$19,416,737 45 for the seven officers engaged in these disbursements. But the accounts are not only enormous in amount, but of very great extent in their items, and of extraordinary complexity in their character, requiring for their correct adjustment an amount of experience, knowledge, patience, care, and industry which can only be appreciated by those employed in the labor, or by those who give it the most careful supervision. In order to examine and adjust the accounts named above, as an instance of one item of labor, I may mention that the vast number of one hundred and fifty thousand nine hundred and sixty-eight (150,968) vouchers had to be critically scrutinized and passed.

The settlement of paymasters' accounts, like those of navy agents, is another very important branch of the service performed in this office. The following tabular statement will exhibit the operations of this division during the past fiscal year:

Total number of accounts received and settled in the Paymasters' department from July 1, 1863, to June 30, 1864, with the amount of cash disbursed in those settled, and the number of letters written in relation to the same.

	Number of ac- counts received.	Number settled.	Cash disbursed.	Number of letters written.
1863. In July.....	18	6	\$165,045 47	248
In August.....	19	5	181,404 23	230
In September.....	20	14	2,383,912 17	210
In October.....	32	10	427,349 84	323
In November.....	24	13	3,908,568 66	283
In December.....	24	19	786,963 31	288
1864. In January.....	32	15	954,828 57	334
In February.....	32	21	2,163,176 16	325
In March	24	14	339,728 52	264
In April.....	27	15	1,290,445 22	241
In May.....	22	17	1,343,179 89	183
In June.....	18	35	1,688,689 67	207
Total	292	184	15,633,291 71	3,136

I beg leave respectfully to remark, that the simple statement as shown by this tabular exhibit affords really but a very superficial view either of the amount of labor required in the settlements made as reported, or of the money involved in the business. The amount of cash reported in this statement is simply that which is *paid out* by the paymasters; but over and above what is strictly a cash disbursement, there are other sums embraced in the settlement of every account, in many cases greatly exceeding the amount of cash payments, all of which have to be properly arranged and disposed of in the settlement. These arise

from advances and allotments paid by navy agents, overpayments to and from other paymasters, clothing and small stores received, issued, and transferred, hospital fund, &c., &c.

It is also a matter of much importance in reaching anything like a just estimate of the labor and care necessary in the settlement of a paymaster's account, to consider the fact that in a single settlement there is also embraced the settlement of each man's account whose name is borne upon the rolls of the vessel or station being settled, ranging from one hundred to four thousand, and that in the examination of each one of these accounts there are twenty-two columns, in which entries of debit and credit are made, each one of which has to be examined as to its correctness, and to be balanced. The adjustment of the allotments, which occupy but one of the twenty-two columns on the pay-roll, require much labor and investigation. Each quarterly account of the navy agents paying the allotments has to be examined, and the monthly payments to the persons in whose favor they are granted carefully selected out from entries ranging sometimes from one to twelve thousand vouchers. When these things are considered, it will be apparent that the proper settlement of paymasters' accounts of the navy requires the very best clerical ability which can be obtained, and that none but good and reliable men ought to be employed upon them. Such men, of course, it is difficult to procure, unless the compensation is sufficient to secure them.

The labor of the clerk devoted to marine accounts is exhibited in the following statement:

Accounts of the paymaster of the marine corps.

Fourth quarter 1862, amount involved.....	\$57,591 08
First quarter 1863, do.....	76,464 00
Second quarter 1863, do.....	81,242 40
Third quarter 1863, do.....	112,097 87
Fourth quarter 1863, do.....	85,904 92

Accounts of the quartermaster of the marine corps.

Fourth quarter 1862, amount involved.....	113,347 64
First quarter 1863, do.....	68,179 58
Second quarter 1863, do.....	83,658 23
Third quarter 1863, do.....	134,970 69
Fourth quarter 1863, do.....	101,996 37

Total..... 915,452 78

These accounts embraced not less than five thousand individual accounts of officers and privates, each of which required a separate examination and calculation.

In the allotment division there were received and registered eight thousand three hundred and sixty-four allotments. As it is by these the sailor makes provision out of his wages for his family, dependents, and creditors, the accuracy and promptitude with which the business is conducted affects many a mother and many a wife, as well as widows and children. In attending to these accounts, therefore, as well as all the accounts of sailors, every effort and every appliance of the office has been assiduously and unremittingly employed. As a proof of the beneficent operation of this important provision for sailors, I give the following table of the amount so disbursed during a year—the disbursement carrying comfort and gratitude to households scattered all over the Union:

*Statement of amount paid for allotments by the several navy agents for the year
1863.*

Isaac Henderson, navy agent, New York.....	\$590, 532 95
E. L. Norton, navy agent, Boston.....	452, 002 12
James S. Chambers, navy agent, Philadelphia.....	324, 936 95
W. Pinkney Ewing, navy agent, Baltimore.....	74, 379 55
S. P. Brown, navy agent, Washington.....	59, 051 78
T. L. Tullock, navy agent, Portsmouth.....	55, 841 25
Richard Chenery, navy agent, San Francisco.....	2, 728 50
	<hr/>
	1, 559, 473 10
	<hr/>

The captures and brilliant exploits of our gallant navy have made the division of prize money, in this office, one of vast importance and of vast extent. The number of claims received were twenty-one thousand two hundred and thirty-four (21,234,) and the number settled were nineteen thousand seven hundred and thirty-seven (19,737,) amounting to \$2,999,951 10. The number of lists made up for distribution were four hundred and ninety-six, (496,) amounting to \$3,843,517 64.

I am pleased to say that in disbursing the very large sum of prize money which has been distributed by this office, I have yet to learn of one dollar being paid to the wrong party. This is a great satisfaction, for it seldom happens that there is distributed in a single year, without some loss to the government, three millions of dollars, in sums of such various amounts and to so large a number of persons. The distribution of this money exerts such a salutary influence upon sailors, and is such an incentive to enlistments in the navy, that the government should exert all its power and influence to make the settlement of prize accounts as prompt as possible. No effort for that purpose has been spared in this office, and a cordial co-operation will continue to be given to those departments having charge of the earlier processes of the business. It is a fact that sailors are unwilling to re-enlist so long as they have prize claims unadjusted; and at this time, when confederate pirates are roving the seas in vessels built and armed in Britain, and sometimes even manned from thence, the full complement of men in our own navy is most desirable.

During a considerable portion of the last half of the year ladies have been employed in this office as copyists. They have discharged the duties assigned to them with intelligence, industry, and commendable zeal. In all these respects they have given entire satisfaction, and, in my judgment, their employment is attended with economy to the government, while, at the same time, it affords to a large and worthy class of persons that employment and compensation which are due to industry and merit.

The office fully realizes the necessity, and has made every reasonable effort to secure prompt and complete returns from disbursing officers, and, so far as it is within its jurisdiction, to guard against inefficiency or carelessness. I have endeavored, in cases of death, dismissal, or resignation, to have the accounts of such disbursing officers settled with as little delay as practicable, for the double object of security to the government as well as to sureties. In consequence of the expansion of the navy, and the unavoidable inexperience of many of those intrusted with disbursing public moneys, this latter class of accounts must continue to receive a large amount of attention from this office.

Among the additional labors of the office is the settlement of the accounts of naval storekeepers, the ascertainment of unpaid balances due to the government by its various maritime officers, and the adjustment of the property accounts of the marine corps. These are all matters which have been commenced during the closing portion of the past fiscal year, and are not yet in a state to

be reported. The work will be prosecuted with diligence, and both its amount and importance will greatly add to the already extensive labors of the office.

On the 1st of September, 1863, I issued a new digest of "Rules in regard to the transaction of business at the office of the Fourth Auditor of the Treasury." These rules were all thoroughly revised and re-written, and received many additions growing out of new exigencies and new demands of business. The same requirements already make it necessary to prepare a new edition, in which the whole matter will be recast and made commensurate with the present wants of the service. I hope soon to issue these rules more conveniently arranged, more complete in contents, and more explicitly written than they have ever yet been. To execute this work well is no easy task; but no endeavors will be spared to perform it in a useful and satisfactory manner.

The number of official reports furnished from the office during the past fiscal year is forty-seven.

In the internal working of the office many improvements have been instituted during the year, and it is not too much to say that in no department of the government has there been more promptitude in the transaction of business, or a greater amount of labor performed by a similar number of clerks. It gives me pleasure again to bear testimony to the loyalty of the clerks, and also, with very few exceptions, to their fidelity, industry, and ability. I desire, likewise, to mention particularly the assistance I have received from my chief clerk in endeavoring to manage its affairs so as to make it most conducive to the welfare of the government and all those having business with it. It is to be hoped that the enormous expenditures which have now to be examined and adjusted will soon be lessened by that final victory of freedom over slavery, and by that triumph of government and law over rebellion and anarchy, which is now so brightly promised, and on which the advancement and prosperity of this nation not only depend, but likewise those of the whole world.

In view of the faithful and competent services of the clerks of this office, and in view of the increase of expenses of all kinds and the state of the money market, I hope I shall be excused for suggesting that it would be a just exercise of congressional power to increase their rates of pay during the continuance of the war and the exigencies of the present times. I beg leave also to say, that after carefully observing the operation of the force of clerks of this office as now organized, and being more impressed with the justice of increased compensation for certain duties requiring eminent ability and fitness, I desire to suggest the propriety of a still further modification of the permanent corps of the office as follows: *twelve* fourth-class clerks; *twenty-five* third-class clerks; *twenty-three* second-class clerks; and *fifteen* first-class clerks.

I would not advise an increase of the permanent corps of clerks, as the present number will probably be found sufficient for times of peace; but if the war should continue, or if the operations of the office should increase in the same ratio as during the past fiscal year, additional aid from temporary clerks will undoubtedly be necessary.

In conclusion, permit me to state, that impressed as I am with the deserts of the meritorious class of persons whose accounts are settled in this office, and knowing the dangers to which Jack is exposed as soon as he comes ashore, I wish to have it known that every facility the office can afford will be given to sailors who either personally, or by letter, apply for payment of their wages or prize money. If there is any special solicitude in favor of any, I desire it may be for the humble, and for those who have neither power nor place to enforce their claims, but must rely on that beneficent and impartial justice which a great republic owes alike to all its citizens.

I have the honor to be, very respectfully, your obedient servant,

STEPHEN J. W. TABOR, *Auditor.*

Hon. W. P. FESSENDEN,

Secretary of the Treasury.

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TREASURY DEPARTMENT, FIFTH AUDITOR'S OFFICE,

October 5, 1864.

SIR: During the fiscal year ending June 30, 1864, there were adjusted in this office, and transmitted to the Comptroller for his decision thereon, four thousand five hundred and ninety-three (4,593) accounts, and the number of letters written in relation to the business of the office was five thousand four hundred and thirty-one, (5,431.)

I have the honor to submit herewith the usual tabular statements exhibiting somewhat in detail the operations of the office.

In submitting this report, I cannot refrain from saying that, so far as the business of this bureau is concerned, the public service is deeply indebted to the gentlemen employed in the office for the ability, fidelity and despatch with which they have severally discharged the duties devolving on them.

I have the honor to be, sir, very respectfully, your obedient servant,

CHARLES M. WALKER, Auditor.

Hon. WILLIAM P. FESSENDEN,

Secretary of the Treasury.

SCHEDULE A.

Statement of expenses of all missions abroad for salaries, contingent expenses, loss by exchange from the 1st July, 1863, to the 30th June, 1864, as shown by accounts adjusted in this office, other than which may have been paid by the disbursing clerk of the Department of State.

Mission.	Salary.	Contingencies.	Loss by exch'ge.	Total.
GREAT BRITAIN.				
<i>Charles F. Adams, minister.</i>				
From 1st July, 1863, to 30th June, 1864.....	\$16,993 00	\$1,173 20		
<i>C. L. Wilson, secretary of legation.</i>				
From 1st July, 1863, to 30th June, 1864.....	2,564 24			
<i>Benjamin Moran, assistant secretary of legation.</i>				
From 1st July, 1863, to 30th June, 1864.....	1,473 00			
	21,030 24	1,173 20	-----	\$22,203 44
FRANCE.				
<i>William L. Dayton, minister.</i>				
From 1st July, 1863, to 30th June, 1864.....	16,993 00	2,455 74	149 55	
<i>W. S. Pennington, secretary of legation.</i>				
From 1st July, 1863, to 30th June, 1864.....	2,564 24	-----	14 80	
<i>W. L. Dayton, jr., assistant secretary of legation.</i>				
From 1st July, 1863, to 30th June, 1864.....	1,473 00	-----	11 59	
	21,030 24	2,455 74	175 94	23,661 92

Statement of expenses of all missions abroad, &c.—Continued.

Mission.	Salary.	Contingencies.	Loss on exchange	Total.
RUSSIA.				
<i>C. M. Clay, minister.</i>				
From 1st July, 1863, to 30th June, 1864.....	\$11,658 00	\$1,232 14		
<i>Bayard Taylor, secretary of legation.</i>				
From 13th June, 1863, to 12th Sept., 1863...	441 00			
<i>Henry Bergh, secretary of legation.</i>				
From 1st July, 1863, to 30th June, 1864.....	2,006 29			
	14,105 29	1,232 14		\$15,337 43
PRUSSIA.				
<i>N. B. Judd, minister.</i>				
From 1st July, 1863, to 30th June, 1864.....	11,658 00	529 80	190 46	
<i>H. Kreismann, secretary of legation.</i>				
From 1st July, 1863, to 30th June, 1864.....	1,764 00		27 67	
<i>H. Kreismann, as chargé d'affaires.</i>				
From 22d October to 28th December, 1863. ...	746 13			
	14,168 13	529 80	218 13	14,916 06
AUSTRIA.				
<i>J. L. Motley, minister.</i>				
From 1st July, 1863, to 30th June, 1864.....	11,658 00	481 99		
<i>G. W. Lippitt, secretary of legation.</i>				
From 1st July, 1863, to 30th June, 1864.....	1,764 00		10 04	
	13,422 00	481 99	10 04	13,914 03
MEXICO.				
<i>Thomas Corwin, minister.</i>				
From 1st July, 1863, to 30th June, 1864.....	11,658 00	226 00		
<i>William H. Corwin, secretary of legation.</i>				
From 1st July, 1863, to 30th June, 1864.....	1,764 00			
	13,422 00	226 00		13,648 00
SPAIN.				
<i>Gustavus Kerner, minister.</i>				
From 1st July, 1863, to 30th June, 1864.....	11,658 00	830 96	234 48	
<i>H. J. Perry, secretary of legation and chargé d'affaires.</i>				
From 1st July, 1863, to December 31, 1863, (1st and 2d quarters 1864 not received)....	1,745 56	621 75	173 23	
	13,403 50	1,452 71	407 71	15,263 92

Statement of expenses of all missions abroad, &c.—Continued.

Mission.	Salary.	Contingencies.	Loss by exchange	Total.
BRAZIL.				
<i>J. Watson Webb, minister.</i>				
From 1st July, 1863, to 30th June, 1864, (account for loss by exchange unsettled).....	\$11,658 00	\$1,000 00		
<i>W. M. Briggs, secretary of legation.</i>				
From 1st April, 1863, to 17th June, 1864	2,142 00	.....	\$19 48	
<i>H. E. Milford, acting secretary of legation.</i>				
From 15th April to 30th June, 1864	373 15			
	14,173 15	1,000 00	19 48	\$15,192 63
CHINA.				
<i>A. Burlingame, minister.</i>				
From 1st July, 1863, to 30th June, 1864, (accounts not received).....	11,658 00			
<i>S. Wells Williams, secretary of legation and interpreter.</i>				
From 1st July, 1863, to 30th June, 1864.....	2,443 00			
	14,101 00	.....		14,101 00
BELGIUM.				
<i>H. S. Sanford, minister.</i>				
From 1st July, 1863, to 30th June, 1864.....	7,293 00	1,561 88	65 50	
<i>Aaron Goodrich, secretary of legation.</i>				
Accounts unsettled, incomplete.				
	7,293 00	1,561 88	65 50	8,920 38
PERU.				
<i>C. Robinson, minister.</i>				
From 1st July, 1863, to 30th June, 1864.....	9,718 00	370 55	15 53	
<i>Charles Easton, secretary of legation.</i>				
From 1st July, 1863, to 30th June, 1864.....	1,473 00	.....	8 83	
	11,191 00	370 55	24 36	11,585 91
ITALY.				
<i>G. P. Marsh, minister.</i>				
From 1st July, 1863, to 30th June, 1864, (accounts not received).....	11,658 00			
<i>Green Clay, secretary of legation.</i>				
From 1st July, 1863, to 30th June, 1864.....	1,764 00			
	13,422 00	.....		13,422 00

Statement of expenses of all missions abroad, &c.—Continued.

Mission.	Salary.	Contingencies.	Loss by exchange	Total.
TURKEY.				
<i>E. Joy Morris, minister.</i>				
From 1st July, 1863, to 30th June, 1864.....	\$7,293 00	\$2,395 18	\$353 46	\$10,041 64
SWEDEN AND NORWAY.				
<i>J. S. Haldeman, minister.</i>				
From 1st July, 1863, to 30th June, 1864.....	7,293 00			
From 1st July, 1863, to 31st March, 1864.....	7,293 00	187 15	145 79	
	7,293 00	187 15	145 79	7,625 94
DENMARK.				
<i>B. R. Wood, minister.</i>				
From 1st July, 1863, to 30th June, 1864.....	7,293 00	348 76		
Less gain by exchange for same period.....		13 07		
		335 69		
	7,293 00	335 69		
	7,293 00	335 69		7,628 69
GUATEMALA.				
<i>E. O. Crosby, minister.</i>				
From 1st July, 1863, to 30th June, 1864.....	7,293 00	207 74		
	7,293 00	207 74		7,500 74
SWITZERLAND.				
<i>G. G. Fogg, minister.</i>				
From 1st July, 1863, to 30th June, 1864.....	7,293 00	351 87		
	7,293 00	351 87		7,644 87
PORTUGAL.				
<i>J. E. Harvey, minister.</i>				
From 1st July, 1863, to 30th June, 1864.....	7,293 00	1,015 73	117 83	8,426 56
PONTIFICAL STATES.				
<i>R. M. Blatchford, minister.</i>				
From 1st July, 1863, to 30th June, 1864, (accounts not received).....	7,293 00			
	7,293 00			7,293 00
NETHERLANDS.				
<i>James S. Pike, minister.</i>				
From 1st July, 1863, to 30th June, 1864.....	7,293 00	471 17		
	7,293 00	471 17		7,764 17

Statement of expenses of all missions abroad, &c.—Continued.

Mission.	Salary.	Contingencies.	L exchange	Total.
NICARAGUA.				
<i>A. B. Dickinson, minister.</i>				
From 1st July, 1863, to 30th June, 1864.....	\$7,293 00	\$637 40	\$487 50	\$8,417 90
NEW GRANADA.				
<i>A. A. Burton, minister.</i>				
From 1st July, 1863, to 30th June, 1864.....	7,293 00	104 75	.....	7,397 75
HONDURAS.				
<i>T. H. Clay, minister.</i>				
From 1st July, 1863, to 30th June, 1864.....	7,293 00	472 27	12 50	7,777 77
ARGENTINE CONFEDERATION.				
<i>R. C. Kirk, minister.</i>				
From 1st July, 1863, to 30th June, 1864.....	\$7,293 00	111 47	148 03	7,552 50
CHILI.				
<i>T. H. Nelson, minister.</i>				
From 1st July, 1863, to 30th June, 1864.....	9,718 00	1,215 95	.....
<i>C. S. Rand, secretary of legation.</i>				
From 1st July, 1863, to 30th June, 1864.....	1,473 00	.....	.....
	11,191 00	1,215 95	.....	12,406 95
PARAGUAY.				
<i>C. A. Washburn, minister.</i>				
From 1st July, 1863, to 30th June, 1864.....	7,293 00	.....	.....
From 1st October, 1862, to 30th June, 1864.....	.....	461 20	.....
From 1st October, 1862, to 31st Dec., 1863.....	.....	.....	1,324 97	
From 1st January, 1864, to 30th June, 1864.....	.....	.....	272 00	
	7,293 00	461 20	1,596 97	9,351 17
HAWAIIAN ISLANDS.				
<i>J. McBride, minister.</i>				
From 1st July, 1863, to 30th June, 1864.....	7,293 00	179 85	435 73	7,890 53
ECUADOR.				
<i>F. Hassaurek, minister.</i>				
From 1st July, 1863, to 30th June, 1864.....	7,293 00	344 38	406 17	8,043 55
VENEZUELA.				
<i>E. D. Culver, minister.</i>				
From 1st July, 1863, to 30th June, 1864.....	7,293 00	124 93	.....	7,417 93

Statement of expenses of all missions abroad, &c.—Continued.

Mission.	Salary.	Contingencies.	Loss by exchange.	Total.
COSTA RICA.				
<i>C. N. Riotte, minister.</i>				
From 1st July, 1863, to 30th June, 1864.....	\$7,293 00	\$225 37	\$1,153 53	\$8,671 90
SALVADOR.				
<i>J. R. Partridge, minister.</i>				
From 1st July, 1863, to 30th June, 1864.....	7,293 00			
From 1st July, 1863, to 31st March, 1864.....		323 75		
	7,293 00	323 75	-----	7,616 75
HAYTI.				
<i>B. F. Whidden, commissioner and consul general.</i>				
From 1st July, 1863, to 30th June, 1864.....	7,293 00	97 95	-----	7,390 95
BOLIVIA.				
From 22d May, 1863, to 31st March, 1864 ...	6,872 24	-----	-----	6,872 24
BARING BROTHERS & CO., UNITED STATES BANKERS, LONDON.				
Loss by exchange on remittances made by the Treasurer from 1st July, 1863, to 30th June, 1864.....			35,131 99	35,131 99
Total			-----	388,041 13

SCHEDULE B.

Statement of the amount of salaries, loss by exchange, and fees paid to and received from consular officers for the fiscal year beginning July 1, 1863, and ending June 30, 1864.

No.	Consulates.	Salaries.	Fees.	Loss in exchange.
1	Antigua, West Indies	\$1,500 00	\$109 10	\$56 82
2	Amoor river, R. Asia.....	4,086 52	310 29	188 89
3	Algiers	1,500 00	10 00	91 65
4	Antwerp	2,500 00	2,213 78	-----
5	Amsterdam	1,522 48	486 15	25 77
6	Aix-la-Chapelle	2,500 00	2,673 54	-----
7	Ancona	1,120 00	8 29	105 08
8	Alexandria, Egypt	2,625 00	68 74	101 79
9	Athens	1,500 00	19 00	114 07
10	Amoy, China	2,250 00	240 98	-----
11	Apia, Navigator's islands			
12	Aux Cayes, St. Domingo	1,500 00	284 21	-----
13	Acapulco	2,000 00	1,839 79	-----
14	Aspinwall, New Granada.....	2,500 00	1,748 85	-----

Statement of the amount of salaries, &c.—Continued.

No.	Consulates.	Salaries.	Fees.	Loss in ex-change.
15	Bristol.....	\$1,875 00	\$1,019 83	-----
16	Belfast.....	2,000 00	5,913 14	-----
17	Bay of Islands, New Zealand.....	500 00	42 94	-----
18	Barbadoes.....	750 00	384 15	-----
19	Bermuda.....	1,500 00	592 61	-----
20	Belize, Honduras.....	1,500 00	482 46	\$28 07
21	Bordeaux.....	1,500 00	4,137 75	-----
22	Barcelona.....	1,500 00	214 67	105 13
23	Bilbao.....	1,500 00	3 50	127 83
24	Batavia.....	1,544 75	353 30	346 15
25	Bergen, Sweden.....	1,500 00	40 50	80 76
26	Bremen.....	3,000 00	2,528 00	-----
27	Basle.....	2,000 00	4,124 00	-----
28	Beyrut.....	2,000 00	39 80	78 73
29	Bahia, Brazil.....	1,500 00	224 07	-----
30	Buenos Ayres.....	2,000 00	3,886 66	-----
31	Cardiff, Wales.....	1,685 43	2,282 52	-----
32	Cork.....	2,000 00	486 22	29 27
33	Calcutta.....	6,250 00	4,423 08	1,285 28
34	Cape Town, Africa.....	1,125 00	195 86	661 34
35	Cadiz.....	375 00	79 22	-----
36	Curaçoa, West Indies.....	1,125 00	557 23	-----
37	Constantinople.....	3,000 00	210 91	247 27
38	Candia, Turkey.....	123 62	-----	-----
39	Cyprus.....	1,000 00	-----	79 16
40	Canton.....	3,000 00	540 68	435 00
41	Cape Haytien.....	1,250 00	279 71	149 60
42	Carthagena, New Granada.....	500 00	323 85	-----
43	Callao.....	875 00	349 80	-----
44	Cobija, Bolivia.....	500 00	-----	-----
45	Dundee.....	2,000 00	4,116 69	-----
46	Demerara.....	2,113 77	434 97	-----
47	Elsinore.....	1,500 00	7 72	208 51
48	Funchal.....	1,500 00	18 46	74 93
49	Fayal.....	750 00	464 73	-----
50	Frankfort-on-the-Main.....	3,000 00	1,934 00	90 05
51	Foo-Choo.....	3,091 03	942 87	748 78
52	Genoa.....	1,500 00	665 42	41 53
53	Glasgow.....	3,000 00	6,438 71	-----
54	Geneva.....	1,389 93	435 00	12 73
55	Gaspé Basin, Canada East.....	1,500 00	8 87	285 56
56	Guayaquil.....	750 00	217 66	-----
57	Gottenberg.....	1,500 00	301 15	122 65
58	Galatza.....	1,524 50	3 41	152 47
59	Gaboon.....	-----	-----	-----
60	Guayamas, Mexico.....	-----	-----	-----
61	Hong-Kong.....	3,500 00	6,081 81	-----
62	Halifax.....	2,000 00	1,580 36	-----
63	Havre.....	6,600 00	3,699 95	90 13
64	Havana.....	1,500 00	1,686 42	-----
65	Hamburg.....	1,500 00	3,893 53	-----
66	Honolulu.....	4,000 00	2,418 34	36 92
67	Jerusalem.....	1,748 63	36 00	253 37
68	Kingston.....	2,000 00	554 45	223 14
69	Kanagawa.....	3,750 00	1,055 43	2,604 77

Statement of the amount of salaries, &c.—Continued.

No.	Consulates.	Salaries.	Fees.	Loss in exchange.
70	London ..	\$7,500 00	\$20,065 75	-----
71	Liverpool ..	7,500 00	24,331 64	-----
72	Leeds ..	2,000 00	4,906 75	-----
73	Lisbon ..	750 00	137 17	\$30 95
74	Lyons ..	1,500 00	6,428 00	3 34
75	La Rochelle ..	1,112 78	529 50	236 44
76	Leipsic ..	1,500 00	5,982 50	-----
77	Leghorn ..	1,500 00	1,159 97	77 03
78	Lanthala, Fegee Islands ..	750 00	45	187 38
79	La Paz ..	1,125 00	307 61	-----
80	La Union ..	2,142 90	243 76	193 12
81	Laguayra ..	2,193 94	304 87	-----
82	Lahaina, Hawaiian Islands ..	2,250 00	-----	1,158 97
83	Manchester ..	1,500 00	13,908 50	-----
84	Melbourne ..	3,000 00	742 57	241 50
85	Malta ..	1,500 00	139 93	100 33
86	Montreal ..	4,273 99	961 90	-----
87	Moscow ..	1,500 00	11 00	171 14
88	Marseilles ..	2,500 00	2,672 14	225 00
89	Martinique ..	1,500 00	338 89	25 32
90	Malaga ..	1,500 00	635 62	266 85
91	Matanzas ..	2,933 58	2,208 85	-----
92	Macao ..	1,125 00	137 41	210 17
93	Munich ..	1,000 00	491 60	-----
94	Messina ..	1,500 00	647 61	34 66
95	Monrovia ..	250 00	10 82	10 00
96	Mexico ..	1,000 00	169 60	-----
97	Matamoras ..	-----	-----	-----
98	Manzanillo ..	1,487 75	40 60	130 43
99	Maracaibo ..	1,125 00	340 75	-----
100	Montevideo ..	1,250 00	1,277 07	-----
101	Maranham ..	1,000 00	172 68	66 59
102	Mauritius ..	2,623 63	874 92	262 24
103	Naples ..	1,615 38	458 43	8 25
104	Nassau, New Providence ..	1,761 03	1,635 94	-----
105	Newcastle ..	1,500 00	1,170 80	5 12
106	Nice ..	1,500 00	160 50	88 85
107	Napoleon-Vendee ..	1,500 00	2 00	54 60
108	Nagasaki ..	-----	-----	-----
109	Ningpoo ..	6,750 00	479 43	7,285 79
110	Nantes ..	1,500 00	537 53	63 48
111	Odessa ..	2,000 00	115 60	262 63
112	Oporto ..	1,500 00	295 72	274 94
113	Otranto ..	1,500 00	-----	63 59
114	Omoa ..	1,000 00	52 13	-----
115	Paris ..	5,000 60	33,377 75	-----
116	Prince Edward's Islands ..	1,500 00	213 17	25 71
117	Port Stanley, Falkland Islands ..	-----	-----	-----
118	Port Mahon ..	1,500 00	21 27	-----
119	Ponce, Porto Rico ..	1,500 00	415 27	-----
120	Paramaribo ..	1,500 00	328 90	813 87
121	Port au Prince ..	2,000 00	583 73	-----
122	Paso del Norte ..	577 34	45 60	-----
123	Panama ..	4,375 00	1,249 61	-----
124	Pernambuco ..	2,000 00	611 77	-----
125	Para ..	1,584 24	540 22	-----
126	Payta ..	375 00	270 81	-----
127	Pictou, Nova Scotia ..	1,500 00	645 17	-----
128	Palermo ..	1,500 00	791 89	33 69

Statement of the amount of salaries, &c.—Continued.

No.	Consulates.	Salaries.	Fees.	Loss in ex-change.
129	Quebec	\$1,500 00	\$319 30	-----
130	Rio de Janeiro	7,500 00	2,986 49	\$143 92
131	Revel	2,000 00	5 50	126 80
132	Rotterdam	2,000 00	1,724 97	220 52
133	Rio Grande, Brazil	415 76	69 26	37 80
134	St. John, New Brunswick	1,500 00	1,468 22	-----
135	St. John, Newfoundland	1,500 00	346 96	59 20
136	St. Petersburg	2,000 00	639 74	181 76
137	St. Paul de Loando	500 00	91 33	27 90
138	St. Thomas	4,000 00	528 51	168 17
139	St. Domingo	750 00	79 94	52 17
140	St. Marc, Hayti	-----	-----	-----
141	St. Catherine	1,000 00	295 16	-----
142	Santander	1,500 00	51 57	123 26
143	Singapore	3,283 96	1,057 53	288 66
144	Santiago de Cuba	2,500 00	423 51	66 75
145	San Juan, Porto Rico	2,565 21	543 47	-----
146	Santiago, Cape de Verde	375 00	29 27	50 71
147	Santa Cruz	1,125 00	60 17	38 18
148	Stockholm	1,500 00	128 00	146 68
149	Stuttgart	-----	-----	-----
150	Spezia	1,000 00	15 20	25 56
151	Smyrna	2,000 00	6,188 56	81 52
152	Scio	1,499 95	-----	258 66
153	Shanghai	2,000 00	1,840 46	-----
154	Swatow, China	2,638 42	87 04	535 32
155	San Juan del Norte	2,000 00	288 15	248 50
156	San Juan del Sur	2,538 04	228 45	-----
157	Sabanilla	500 00	218 50	-----
158	Santos	1,125 00	22 00	-----
159	Stettin	1,000 00	248 70	137 93
160	Southampton	2,000 00	131 24	415 69
161	Tehuantepec	-----	-----	-----
162	Tangiers	3,000 00	-----	411 59
163	Trieste	2,000 00	465 34	785 49
164	Tampico	1,500 00	1,077 52	-----
165	Tabasco	1,125 00	57 23	-----
166	Trinidad de Cuba	2,500 00	345 56	1,512 74
167	Trinidad Islands	2,122 22	492 11	-----
168	Tripoli	1,500 00	-----	-----
169	Tunis	4,500 00	-----	74 25
170	Turk's Islands	2,000 00	553 84	-----
171	Tumbez	1,500 00	195 59	-----
172	Taranto	1,609 24	-----	56 25
173	Tahiti	1,250 00	367 60	126 27
174	Taleahuano	2,000 00	1,181 94	-----
175	Valparaiso	3,244 56	1,645 93	-----
176	Vienna	1,500 00	1,840 50	-----
177	Valencia	1,500 00	361 63	-----
178	Venice	1,500 00	256 50	531 78
179	Vera Cruz	4,524 19	720 54	-----
180	Zanzibar	1,496 65	117 00	-----

Total amount of salaries for 180 consulates for the fiscal year ending June 30, 1864.....	\$334,920 47
Loss in exchange.....	28,859 52
	363,779 99
Fees returned by consuls.....	254,218 34
Paid by United States treasury.....	109,561 65

REMARKS.

No.

2. No returns for the 2d quarter 1864.
5. Thirty days receiving instructions, twenty-two days making transit to his post, (Joseph E. Marx.)
8. Second quarter 1864 not received.
11. No returns.
17. Returns for 1st and 2d quarters 1864 incomplete.
18. No returns for the 2d quarter 1864.
21. Second quarter 1864 incomplete.
24. L. W. Tappan, one hundred and twenty-three days' transit to his post; no returns for the 2d quarter 1864.
31. C. D. Cleveland, from April 1 to April 20, twenty days' transit home; C. E. Burch, from March 1 to March 9, six days receiving instructions; from March 11 to March 29, 1864, nineteen days' transit to his post.
34. No returns for the 2d quarter 1864.
35. Accounts suspended; no returns.
36. No returns for the 2d quarter 1864.
38. J. H. Buxton, from April 7 to May 7, thirty days receiving instructions; no other returns.
40. No returns for the 2d quarter 1864.
41. Including excess of salary allowed.
43. The 4th quarter 1863 and 1st and 2d quarters 1864 suspended.
46. C. G. Hannah, from November 3 to December 4, 1863, twenty-six days receiving instructions; from January 7 to February 11, 1864, thirty-five days' transit to his post.
51. No returns for the 2d quarter 1864, including additional salary from November 13 to December 31, 1862, viz: \$463.
54. C. H. Upton, from July 19 to August 7, 1863, twenty-nine days receiving instructions; from August 25 to September 22, transit to his post thirty days.
58. F. Wipperman, six days' additional salary in making transit to his post now allowed; no returns.
59. No returns.
64. No returns since September 30, 1863.
65. Returns incomplete for the 2d quarter 1864.
73. Accounts suspended for 1st and 2d quarters 1864.
75. In the 3d quarter 1862 three days deducted for absence; \$211 82 loss in exchange on drafts drawn in 1861 and 1862.
76. Premium on draft, \$24 41.
78. No returns for the 1st and 2d quarters 1864.
79. No returns for the 2d quarter 1864.
80. N. L. Wilson, salary from July 1 to September 16, 1863; J. W. Livingston, from November 1, 1861, to June 5, 1862, and from September 17 to December 31, 1863; no returns for the 2d quarter 1864.
81. From March 5 to April 14, 1864, forty-five days receiving instructions and transit to his post, (George Ulrich.)
82. No returns for 2d quarter 1864.
84. No returns for 2d quarter 1864.
86. J. F. Potter, twenty-three days receiving instructions; six days' transit to his post, from June 20 to July 18, 1864.
87. Second quarter 1864 no returns.
91. A. G. Riddle, from October 5 to November 4, 1863, thirty days receiving instructions; from January 1 to January 20, 1864, twenty days making transit to his post; from April 7 to April 18, twelve days' transit home. H. C. Hall, salary from July 1 to December 31, 1863.
92. No returns for the 2d quarter 1864.
95. Balance of accounts from September 30, 1863, to June 30, 1864, suspended.
96. Salary from April 1 to March 31, 1864; the 2d quarter not received.
97. No returns from September 30, 1862, to June 30, 1864.
98. From August 13 to September 12, thirty days receiving instructions; from October 1 to November 1, 1863, thirty-one days' transit to his post, (William H. Blake.)

99. No returns for 2d quarter 1864.
 102. Salary of W. R. G. Mellen from June 13 to September 30, 1863.
 103. A. Hammett, salary from July 1 to September 17, 1863; J. T. Howard, from July 21 to August 17, 1863.
 104. S. C. Hawley, from January 9 to February 3, 1863, receiving instructions, twenty-six days; from March 1 to March 7 making transit to his post, seven days; no returns since March 31, 1863; S. Whiting, from March 11 to March 24, thirteen days' transit home.
 106. W. Slade, accounts suspended from January 1 to March 31, 1864.
 108. Returns incomplete.
 109. Second quarter for 1864 not received.
 117. No returns.
 120. \$561 70 loss in exchange on drafts drawn in 1862 and 1863.
 122. D. R. Diffenderfer, from February 25 to April 3, 1863, thirty-eight days' transit home; H. J. Cuniffe, salary from June 13, 1863.
 123. Includes returns from April 1, 1863.
 125. Second quarter 1864 not received.
 126. Second quarter 1864 suspended.
 130. Salary from April 1, 1863.
 133. Salary from July 1 to November 30, 1863; no returns.
 139. Returns incomplete.
 140. Accounts suspended.
 143. Isaac Stone, from March 19 to June 20, 1864, ninety-five days' transit to his post.
 145. December 19 to December 30, transit to his post 12 days, (J. J. Hyde.)
 146. Returns incomplete for 1st and 2d quarters 1864.
 147. No returns for the 2d quarter 1864.
 149. Accounts suspended.
 153. Second quarter for 1864 not received.
 154. From July 8 to November 30, 1863, one hundred and forty-six days' transit to his post, (J. C. A. Wingate.)
 156. B. L. Hill, August 22 to November 1, 1863, seventy-two days' transit to his post.
 158. No returns for the 2d quarter 1864.
 161. No returns.
 162. Accounts unadjusted.
 165. Second quarter 1864 not received.
 167. G. Hogg, salary from April 1 to June 13, 1863; E. H. Fitt, from June 14 to March 31, 1864; A. L. Humphrey, from April 7 to May 6, thirty days receiving instructions; from May 12 to June 7, thirty days making transit to his post.
 168. First and 2d quarters 1864 not received.
 169. Salary from January 1, 1863, to June 30, 1864.
 172. From January 5 to February 19, 1863, forty-six days making transit to post, less twenty days absent without leave, (A. J. De Zeyk.)
 173. Salary from January 1, 1863, to March 30, 1864; 2d quarter not received.
 174. Salary from July 1, 1862, to June 30, 1863.
 175. B. F. Hall, from July 18 to August 18, 1863, receiving instructions, thirty days.
 179. M. D. L. Lane, from December 10 to December 31, 1862, twenty-one days waiting exequatur; salary from April 1, 1863, to June 30, 1864.
 180. W. E. Hines, salary from November 4, 1863; W. S. Speer, additional transit to his post from December 16, 1861, to June 9, 1862.

SCHEDULE C.

Statement showing the several amounts disbursed by consular officers for the relief of destitute American seamen. Amounts of loss by exchange on said disbursements, and the amounts received by said consular officers as extra wages and money of discharged seamen, as appears from the adjustment of the consular accounts made in this office for the fiscal year ending June 30, 1864.

Consulate.	Disbursements.	Loss by exchange.	Receipts.
Aux Cayes	\$21 00		
Antwerp	1,391 84		\$1,491 00
Aspinwall	1,536 25		90 00
Acapulco	528 12		696 00
Alexandria	65 78		
Amoor river	22 40		165 60

SCHEDULE C—Continued.

Consulate.	Disbursements.	Loss by exchange.	Receipts.
Apia	\$352 75		
Belfast	2 19		
Barcelona	72 83		\$51 42
Bermuda	369 20		204 00
Batavia	2,060 14	\$1,079 44	881 25
Bordeaux	183 28		54 00
Buenos Ayres	6,538 30		7,959 54
Barbadoes	182 66		180 60
Bremen	819 55		1,048 77
Bay of Islands, N. Z. (No returns for 1864)	48 29		36 00
Bahia	220 93		203 28
Bangkok	168 00		744 60
Bergen	61 27		
Bombay. (No return for second quarter 1864)	1,748 29		2,643 24
Bristol	46 93		
Cardiff	473 75		360 20
Curaçoa	364 00		546 00
Cork	860 88	10 19	365 76
Constantinople	188 55		165 14
Callao	11,031 47		1,973 00
Cadiz	3,283 70		36 00
Calcutta	8,002 41		13,125 74
Cape Town. (No return for second quarter 1864)	3,986 73		267 00
Demerara	508 42		
Fayal	4,526 89		1,496 00
Falmouth	51 30		72 60
Glasgow	229 96		163 91
Gaspe Basin	8 25		
Gotteuberg	33 55		
Guayaquil	216 00		36 00
Genoa. (No return for second quarter 1864)	393 66		186 33
Gibraltar	121 35		107 80
Havre	1,357 82		1,060 69
Honolulu	37,643 61	19,065 97	7,848 00
Hong-Kong	1,119 32		1,801 86
Havana. (No return for 1864)	1,868 71		1,617 12
Halifax	243 05		
Hamburg	321 65		513 00
Hilo. (No return for second quarter 1864)	138 50		216 00
Hobart Town	183 44		36 00
Kingston, Jamaica	246 76		
Kanagawa	163 00		
Liverpool	27,821 22		41,167 60
London	1,091 91		87 00
Leeds	9 67		
Lahaina	30 00		72 00
Laguayra	10 50		
Marscilles	430 11		165 00
Matanzas	2,974 15		4,294 15
Malaga. (No return for second quarter 1864)	2,478 84		
Montevideo. (No return for second quarter 1864)	931 92		807 91
Mauritius	807 29		922 83
Melbourne. (No return for second quarter 1864)	351 30		231 71
Montreal	22 50		
Manzanillo	50 00		48 00
Mazatlan. (No return for 1864)	800 00		
Minatitlan	18 75		
Macao	6 00		59 20
Manilla. (No return for second quarter 1864)	772 00		55 21
Nantes	260 16		318 60
Nagasaki. (No returns for 1864)	941 50		900 00
Ningpo. (No returns for 1864)	80 00		120 00
Plymouth	96 84		
Payta	6,639 37	1,581 85	857 00

SCHEDULE C—Continued.

Consulate.	Disbursements.	Loss by exchange.	Receipts.
Paramaribo. (No return for second quarter 1864)	\$221 22		\$97 00
Palermo	122 67		
Pernambuco. (No return for second quarter 1864)	1,578 28	\$141 91	899 55
Panama	788 90		377 00
Port-au-Prince	135 77		139 21
Quebec	36 11		
Rio de Janeiro	778 00		487 80
Rio Grande de Sul	25 98		
Stockholm	39 64		
St. Catherine, Brazil	188 00		396 00
St. Helena	641 50		762 74
Sierra Leone	27 40		
Santiago, Verde islands	838 05		36 00
Singapore	6,066 61		5,477 74
Southampton	22 27		
St. John, N. F.	146 99		
Smyrna	85 90		105 00
St. Paul de Loando	72 76		72 60
St. John, N. B.	58 65	21 11	
Shanghai. (No return for 1864)	1,498 16		6,215 93
St. Pierre, Miquelon	248 86		
St. John, Porto Rico	52 25		1 00
Sisal	140 00		
Turk's Islands	612 89		
Tumbez. (No returns first quarter 1864)	5,520 57	1,599 33	718 47
Talcahuano	10,477 00		1,554 00
Teneriffe	229 64		
Tabiti. (No returns for first quarter 1864)	1,394 04		216 60
Trieste	325 77		
Tabasco	36 00		54 00
Tampico	157 87		195 00
Valencia	100 20		54 00
Valparaiso	9,846 37		2,754 00
Vera Cruz	96 25		
Victoria, V. I.	1,365 39		4 00
Zanzibar	60 54		54 00
Total	184,670 26	23,502 83	119,311 33
Amount of disbursements and loss by exchange			\$208,173 69
Less receipts			119,311 33
Excess of expenditures at consulates			88,861 76

SCHEDULE D.

Extra wages and moneys refunded to seamen or their representatives directly from the United States treasury.

Estate of F. Ellsberg	\$91 66
Do. S. W. Watson	100 00
Do. Ira Hubbell	59 02
Do. D. McKelvie	67 03
G. W. Bereely, wages refunded	90 00
W. R. Moorehead, " "	60 00
P. Cunningham, " "	60 00
E. McKeon, " "	60 00
T. E. Otis, " "	90 00
Chas. Davenport, " "	90 00
John Smith, " "	36 00
Total	803 71

SCHEDULE E.

Statement of the number of destitute seamen sent to the United States, and the amount paid for their passage, from the following consulates, during the fiscal year beginning July 1, 1863, and ending June 30, 1864.

Consulates.	No. of seamen.	Amount.	Consulates.	No. of seamen.	Amount.
Aux Cayes	2	\$20	Malaga	12	\$130
Acapulco	5	50	Messina	4	40
Aspinwall	33	340	Matamoras	2	50
Barbadoes	10	100	Manzanillo	5	50
Bermudas	23	969	Mauritius	4	40
Batavia	5	650	Mayaguez	2	20
Bahia	44	940	Minatitlan	1	10
Baker's Islands	15	225	Nassau	14	190
Cardiff	19	190	Nantes	1	20
Cork	1	10	Paramaribo	2	16
Calcutta	42	420	Port-an-Prince	6	60
Cape Town	11	240	Panama	5	50
Cadiz	23	305	Pernambuco	59	920
Curaçoa	1	10	Palermo	4	40
Cape Haytien	2	25	Rio de Janeiro	13	130
Callao	5	50	Rio Grande	2	20
Cardenas	1	25	Rocias Shoals	10	267
Cayenne	2	20	Sidney, Nova Scotia	6	65
Demarara	17	230	St. John, New Brunswick	11	110
East Harbor	4	40	St. John, Newfoundland	8	112
Fayal	49	961	St. Thomas	21	317
Gibraltar	2	20	Singapore	5	50
Genoa	1	10	Santiago	20	230
Glasgow	3	30	Santa Cruz	29	330
Hong Kong	5	50	Souris	3	30
Halifax	12	115	Sisal	5	100
Havre	3	30	Smyrna	3	30
Havana	53	486	Shanghai	8	80
Honolulu	76	710	St. Helena	16	160
Inagua	28	352	Society Islands	5	50
Kingston	6	60	Trinidad de Cuba	1	10
London	21	210	Trinidad Islands	1	10
Liverpool	17	170	Turk's Islands	28	272
Manilla	1	10	Tumbez	2	20
Mathewstown, Bahama	1	10	Tahiti	6	60
Mazatlan	13	130	Talcahuano	1	10
Marselles	3	30	Valparaiso	2	20
			Vera Cruz	5	80
			Victoria, Victoria Island	52	222
				943	12,667

Number of seamen, 943.

Amount paid by United States treasury, \$12,667.

Number of seamen brought in foreign vessels, 216.

REPORT ON THE FINANCES.

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SCHEDULE F.

Statement showing the expenses incurred in the assessment of the excise tax in the several collection districts of the United States for the fiscal year ending June 30, 1864, exclusive of payments made to assistant assessors by collectors, and exclusive of expenses of blanks and stationery furnished to assessors and assistant assessors by the office of Internal Revenue at Washington, as appears from the accounts adjusted in the office of the Fifth Auditor of the Treasury.

District,	Salary,	Tax.	Net salary.	Clerk-hire.	Stationery.	Printing and advertising.	Postage and express.	Rent,	Total.
MAINE.									
1st district.....	\$2,933 29	\$69 98	\$2,863 31	\$1,037 50	\$117 36	\$29 24	\$240 00	\$4,406 04	
2d district.....	1,500 00	27 00	1,473 10	725 62	58 23	37 99	183 33	2,649 55	
3d district.....	1,500 00	27 00	1,473 00	500 00	14 72	37 01	41 58	2,141 30	
4th district.....	1,500 00	27 00	1,473 00	455 00	27 40	148 99	42 76	2,207 15	
5th district.....	1,500 00	27 00	1,473 60	500 00	37 69	87 58	21 92	141 44	2,261 63
	8,933 29	177 98	8,755 31	3,218 12	255 40	563 59	172 49	699 77	13,665 67
NEW HAMPSHIRE.									
1st district.....	2,511 82	57 34	2,454 48	475 00	20 76	20 25	49 88	75 00	3,095 37
2d district.....	2,732 68	63 98	2,668 70	663 15	36 96	120 19	76 54	120 00	3,685 54
3d district.....	1,300 00	27 00	1,473 00	550 00	89 21	73 38	55 93	100 00	2,341 52
	6,744 50	148 32	6,596 18	1,688 15	146 93	213 82	182 35	295 00	9,122 43
VERMONT.									
1st district.....	1,500 00	27 00	1,473 00	214 50	13 55	56 54	46 10	95 00	1,898 69
2d district.....	1,500 00	27 00	1,473 00	225 00	15 01	33 37	40 68	142 66	1,949 72
3d district.....	1,500 00	27 00	1,473 00	350 00	72 47	103 81	83 47	51 25	2,134 00
	4,500 00	81 00	4,419 00	789 50	101 03	313 72	170 25	288 91	5,982 41
MASSACHUSETTS.									
1st district.....	3,570 41	84 61	3,485 80	2,278 05	173 08	191 55	121 96	358 33	6,608 47
2d district.....	4,091 63	104 11	3,987 32	3,069 33	122 87	386 29	132 49	4,577 63	
3d district.....	3,000 00	72 00	2,958 00	4,333 50	9 73	251 74	108 02	500 00	7,651 24
4th district.....	3,852 87	97 09	3,765 78	2,722 65	238 20	199 75	18 66	587 50	7,572 54
5th district.....	3,990 01	101 12	3,888 89	1,150 88	1,204 47	287 13	226 15	183 33	5,855 88
6th district.....	4,350 40	109 71	4,220 69	1,269 47	114 72	74 00	78 29	123 75	5,815 92
7th district.....	3,763 97	94 47	3,669 50	1,561 75	56 30	124 21	108 16	90 00	5,309 92
8th district.....	3,000 00	72 00	2,928 00	1,578 91	38 80	139 67	50 57	475 00	5,311 19
9th district.....	3,121 43	75 49	3,045 94	1,450 00	60 13	72 66	85 55	200 00	4,914 28
10th district.....	4,220 19	108 25	4,111 94	2,510 92	116 76	176 92	186 35	175 00	7,277 89
	36,940 91	918 85	36,022 06	21,610 46	1,050 09	1,906 82	1,116 20	3,150 79	64,009 96

SCHEDULE F.—Statement showing the expenses incurred in the assessment of the excise tax, §v.—Continued.

District,	Salary.	Tax.	Net salary.	Clerk-hire.	Stationery.	Printing and advertising.	Postage and express.	Rent.	Total.
RHODE ISLAND.									
1st district	\$1,292 78 3,543 57	\$107 62 83 50	\$4,115 16 3,460 67	\$2,707 00 1,103 00	\$25 01 57 57	\$243 95 115 01	\$19 67 53 50	\$306 67 221 33	\$77,778 26 4,326 75
2d district	7,768 35	191 12	7,565 23	3,810 00	62 38	358 96	73 14	888 00	12,104 61
CONNECTICUT.									
1st district	4,184 69	104 94	4,079 95	700 00	122 33	114 07	19 00	141 25	5,176 60
2d district	3,815 78	97 40	3,768 28	1,818 00	127 05	79 92	99 07	183 33	5,153 73
3d district	3,649 69	90 04	3,539 65	845 00	80 18	55 50	34 65	512 20	5,087 48
4th district	3,422 53	79 44	3,343 09	710 17	15 00	91 00	106 98	50 60	4,316 34
15,122 89	371 82	14,751 07	3,653 17	341 56	331 49	239 70	886 78	10,731 05	
NEW YORK.									
1st district	2,625 00	60 75	2,564 25	2 24	171 49	86 69	216 66	86 66	4,366 32
2d district	4,574 37	114 50	4,460 07	4,679 55	79 50	596 31	48 62	80 67	10,430 72
3d district	2,350 00	54 00	2,306 00	2,476 01	261 31	41 75	86 00	375 00	5,439 07
4th district	4,288 04	109 41	4,178 63	4,918 81	80 12	74 46	58 33	874 33	9,874 00
5th district	3,412 37	84 81	3,357 56	4,188 00	617 73	152 77	51 25	375 00	8,742 32
6th district	4,147 33	104 75	4,022 78	3,901 97	294 51	329 85	500 00	9,049 11	
7th district	3,518 45	88 12	3,480 33	4,000 00	55 11	100 00	455 35	8,480 77	
8th district	4,250 63	113 15	4,137 48	4,918 00	141 71	58 97	58 50	333 33	8,289 14
9th district	2,856 09	67 67	2,788 42	3,046 32	443 17	266 04	25 60	663 34	8,132 29
10th district	2,575 66	59 25	2,515 81	1,719 33	279 73	108 51	62 74	373 48	5,065 55
11th district	1,913 90	39 41	1,874 49	630 00	85 19	116 51	102 98	110 00	2,889 21
12th district	2,929 88	63 19	2,866 69	1,109 55	19 10	208 64	96 31	322 50	4,613 99
13th district	1,500 00	27 00	1,473 00	830 36	42 92	90 95	120 36	135 22	2,752 51
14th district	3,000 00	72 00	2,928 40	2,755 00	153 24	1,019 16	63 88	362 50	7,101 78
15th district	2,619 82	83 91	3,525 91	2,016 63	343 10	165 77	148 44	290 00	6,499 85
16th district	1,500 00	27 00	1,473 00	286 67	.....	65 97	28 50	90 31	1,944 05
17th district	1,500 00	27 00	1,473 00	.....	.....	49 75	32 60	53 00	1,610 61
18th district	2,527 62	56 67	2,470 95	1,276 00	15 26	99 50	112 49	208 33	4,266 44
19th district	1,510 00	27 00	1,473 00	381 53	198 89	157 41	99 97	80 60	2,391 22
20th district	1,690 88	29 69	1,661 79	350 41	32 12	194 58	73 38	219 78	
21st district	2,234 16	48 72	2,175 44	1,353 77	133 59	164 68	74 49	213 25	4,116 53
22d district	1,761 84	34 85	1,726 99	800 00	14 00	56 70	101 92	2,879 00	2,879 00
23d district	3,678 00	91 71	3,586 94	2,930 00	38 73	521 66	58 30	287 50	6,475 10
24th district	3,177 50	73 91	3,103 59	671 20	19 33	125 79	72 78	39 29	4,061 98
25th district	1,949 89	31 97	1,917 92	500 00	7 13	131 52	63 33	2,758 33	
26th district	1,560 00	27 00	1,473 00	623 33	30 66	165 53	156 25	2,497 99	

REPORT ON THE FINANCES.

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27th district	1,500 00	27 00	1,473 00	675 75	45 56	105 43	100 91	366 67	2,767 36
28th district	2,825 04	66 73	2,758 29	998 20	69 00	625 97	30 78	490 25	4,972 49
29th district	1,500 00	27 00	1,473 00	950 00	134 85	62 10	58 20	12 50	2,620 65
30th district	3,296 91	80 91	3,216 00	2,922 22	333 40	325 45	54 00	500 00	7,083 04
31st district	1,500 00	27 00	1,473 00	189 00	13 00	62 55	24 07	5 00	1,736 62
32d district	52 75 43	73 42	2,682 01	2,384 67	.....	428 07	65 00	625 00	6,184 75
	83,909 21	1,918 93	81,999 29	59,210 24	4,012 58	6,320 87	2,322 40	9,353 61	163,317 35
<hr/>									
NEW JERSEY.									
1st district	1,500 00	27 00	1,473 00	450 00	72 30	189 30	118 10	100 00	2,402 70
2d district	1,500 00	27 00	1,473 00	800 00	375 44	281 37	144 92	229 17	3,303 90
3d district	2,979 59	71 39	2,868 20	1,000 00	88	116 20	160 41	366 66	4,552 35
4th district	2,339 58	47 68	2,291 99	1,000 00	118 27	76 08	150 12	250 00	4,119 61
5th district	4,352 88	100 39	4,223 49	2,958 32	134 75	95 13	51 75	374 00	7,975 41
	12,632 05	282 46	12,369 59	6,208 32	701 64	758 08	625 30	1,319 83	22,353 97
<hr/>									
PENNSYLVANIA.									
1st district	4,255 43	109 41	4,146 02	4,373 79	571 22	269 53	32 25	500 00	9,660 56
2d district	3,000 00	72 00	2,928 00	3,997 80	675 49	301 38	.....	500 00	8,434 92
3d district	3,914 85	98 98	3,835 87	4,000 00	184 86	78 53	80 50	500 00	8,676 78
4th district	3,777 89	91 44	3,683 85	3,201 92	333 86	113 95	56 50	500 00	7,889 68
5th district	1,783 95	35 50	1,747 75	2,475 00	73 55	139 12	34 25	500 00	4,969 67
6th district	2,189 30	45 83	2,083 42	1,342 90	131 21	206 35	30 35	262 50	4,057 24
7th district	2,513 64	57 40	2,457 24	900 00	46 96	84 66	21 01	66 67	3,575 53
8th district	2,803 40	66 10	2,737 30	850 00	178 42	124 75	45 93	54 58	90 90
9th district	2,500 00	57 00	1,473 00	1,915 00	125 90	141 25	11 61	292 23	3,256 99
10th district	1,828 10	36 84	1,791 26	573 51	3 68	165 00	13 37	87 00	2,625 85
11th district	3,471 83	81 49	3,390 34	1,342 00	31 64	88 50	41 34	187 50	5,081 32
12th district	1,349 18	24 28	1,324 90	577 17	7 88	101 05	66 67	93 94	2,167 61
13th district	1,500 00	27 00	1,473 00	450 00	49 62	89 50	43 98	.....	2,097 07
14th district	2,461 02	27 00	1,473 00	518 64	142 99	234 10	65 54	100 01	2,614 94
15th district	1,500 00	27 00	1,473 00	500 00	82 26	74 00	61 37	140 00	2,330 63
16th district	1,500 00	27 00	1,473 00	343 59	5 30	62 25	55 09	50 00	1,989 14
17th district	1,500 00	27 00	1,473 00	479 73	34 15	226 00	51 66	93 75	2,358 31
18th district	1,500 00	27 00	1,473 00	440 00	.....	72 75	34 23	125 00	2,124 98
19th district	1,530 00	27 00	1,473 00	831 00	61 77	107 50	108 86	30 00	2,612 13
20th district	2,461 02	65 83	2,455 19	648 70	45 62	57 89	41 92	143 75	3,313 07
21st district	1,500 00	27 00	1,473 00	370 69	71 41	79 75	34 44	60 00	2,086 68
22d district	3,030 00	72 60	2,928 00	3,575 00	365 44	115 20	61 65	240 00	7,296 69
23d district	81 49	3,334 15	3,252 06	567 05	118 94	103 50	35 61	195 00	4,282 76
24th district	1,500 00	27 00	1,473 00	290 00	.....	44 45	36 99	50 00	1,821 24
	54,612 04	1,201 64	53,411 40	33,904 73	3,360 17	3,681 48	1,085 62	5,059 84	100,187 92
	2,138 30	46 15	2,092 15	1,032 06	167 66	177 12	133 24	.....	3,002 13

† To December 31, 1863.

* To March 31, 1864.

SCHEDULE F.—Statement showing the expenses incurred in the assessment of the excise tax, &c.—Continued.

District,	Salary.	Tax.	Net salary.	Clerk-hire.	Stationery.	Printing and advertising.	Postage and express.	Rent.	Total.
MARYLAND.									
1st district	\$1,500 00	\$27 00	\$1,473 00			\$10 00			\$2,292 93
2d district	2,692 54	62 76	2,639 78	1,056 00		71 78	131 24	204 17	4,107 82
3d district	3,000 72	72 00	2,928 00	2,306 65		135 53	215 35	400 00	5,999 28
*1,500 00	27 00	1,473 00	300 00	48 82		67 60	13 75	48 00	1,951 45
1,834 41	37 02	1,747 38	500 00	33 49		48 00	47 25	50 00	2,476 12
10,526 95	225 79	10,301 16	4,612 65	239 62		641 43	170 57	802 17	16,827 60
DISTRICT OF COLUMBIA.....	1,500 00	27 00	1,473 00	800 00		67 86	94 39	20 08	330 00
VIRGINIA.									
1st district	1,500 00	27 00	1,473 00	453 88		36 05	188 50	52 73	100 00
2d district	1,500 00	27 00	1,473 00	350 00		20 55	42 56	29 03	137 50
3d district	1,500 00	27 00	1,473 00	434 69		38 73	43 68	13 50	360 00
4th district	1,500 00	27 00	1,473 00	600 00		5 90	233 72	14 28	279 00
6,000 00	108 00		5,892 00	1,838 57		101 23	496 80	109 54	816 50
KENTUCKY.									
1st district	1,500 00	27 00	1,473 00	1,050 00		12 50	92 25	121 25	2,749 00
1,9-3 42	34 57	1,889 15	1,322 00				89 08	75 00	3,377 46
4,088 31	104 64	3,983 67	1,143 50	312 80		102 76	62 18	250 00	5,854 91
3,516 00	80 81	3,455 19	1,466 98	310 45		74 60	72 04	273 50	5,432 76
11,07 73	246 72		10,781 01	4,892 48		515 48	189 86	315 55	719 75
MISSOURI.									
1st district	4,259 51	109 41	4,150 10	3,288 36		734 77	510 10	75 75	756 68
3,021 92	43 65	2,978 27	394 25	91 02		116 75	110 58	168 00	9,435 76
3,272 40	80 08	3,192 32	956 20	42 40		145 22	148 52	525 00	3,878 81
10,553 83	233 14		10,320 69	4,578 81		808 19	832 07	334 85	1,389 68
OHIO.									
1st district	4,864 46	119 62	4,714 84	2,725 00		373 30	172 12	25 00	835 00
3,000 00	72 00	2,928 00	846 00	157 32		55 50	15 00	109 63	4,171 45
3,807 65	91 43	3,716 22	855 00	213 38		123 62	70 81	170 00	5,148 03

4th district.....	46 50	495 00	130 25	41 98	2,286 73
5th district.....	27 00	1,473 00	22 77	140 00	2,421 75
6th district.....	27 00	1,473 00	183 75	36 73	2,421 73
7th district.....	27 00	1,473 00	117 35	105 56	2,421 73
8th district.....	27 00	1,473 00	58 32	111 59	4,303 97
9th district.....	27 00	1,473 00	210 35	111 59	2,132 81
10th district.....	27 00	1,473 00	66 50	42 50	2,132 81
11th district.....	27 00	1,473 00	117 35	100 00	2,132 73
12th district.....	27 00	1,473 00	168 33	108 00	3,000 72
13th district.....	27 00	1,473 00	875 41	131 25	3,000 72
14th district.....	27 00	1,509 62	601 51	109 44	2,929 02
15th district.....	27 00	1,473 00	200 00	95 71	2,458 88
16th district.....	27 00	1,473 00	93 43	72 00	1,985 92
17th district.....	27 00	1,473 00	447 99	66 47	149 00
18th district.....	27 00	1,473 00	34 20	113 44	2,125 03
19th district.....	27 00	1,473 00	298 50	32 65	1,908 02
			33 04	34 48	2,169 82
			150 50	75 00	7,523 70
			393 48	81 50	300 00
			3,599 00	99 50	2,316 81
			455 50	82 00	95 01
			91 30	120 00	
41,414 52	876 49	40,538 97	15,635 19	1,763 70	2,140 72
				2,137 03	3,183 73
					64,366 09
INDIANA.					
1st district.....	27 00	1,473 00	930 00	84 00	36 86
2d district.....	27 00	1,473 00	652 31	132 10	57 32
3d district.....	27 00	1,473 00	559 00	134 05	76 72
4th district.....	27 00	1,509 22	3,213 86	49 25	101 65
5th district.....	27 00	1,473 00	520 00	49 25	4,065 65
6th district.....	27 00	1,473 00	498 50	82 08	86 68
7th district.....	27 00	1,473 00	298 00	32 65	235 57
8th district.....	27 00	1,844 22	41 15	354 49	21 461 64
9th district.....	27 00	1,473 00	549 52	25 85	337 92
10th district.....	27 00	1,473 00	217 94	182 35	41 84
11th district.....	27 00	1,473 00	76 73	49 77	174 00
			525 00	96 00	42 05
			2,487 02	116 09	42 00
			2,473 00	125 54	33 33
			2,725 30	26 90	58 02
			1,500 00	65 00	71 25
19,697 52	368 42	19,329 10	5,374 57	600 81	1,600 70
				717 48	1,070 44
					28,465 90
ILLINOIS.					
1st district.....	107 78	4,078 25	3,187 82	437 53	521 03
2d district.....	32 73	1,978 09	463 50	103 94	292 81
3d district.....	27 00	1,473 00	450 00	143 64	167 60
4th district.....	72 59	2,981 89	400 00	9 35	44 25
5th district.....	72 00	2,928 00	869 00	62 20	177 83
6th district.....	27 00	1,473 00	559 00	90 40	98 75
7th district.....	27 00	1,473 00	803 00	50 70	118 08
8th district.....	65 76	2,726 13	650 00	46 94	91 75
9th district.....	27 00	1,473 00	666 85	46 65	115 75
10th district.....	27 00	1,473 00	325 00	10 00	13 00
11th district.....	27 00	2,086 00	327 19	47 71	155 83
12th district.....	36 44	1,473 00	207 00	103 70	160 27
13th district.....	21 73	1,185 68	87 00	56 50	65 75
14th district.....	27 00	1,473 00	10 35	27 50	39 67
15th district.....	27 00	1,473 00	87 65	41 35	105 00
					1,744 85
27,373 17	571 03	26,802 14	8,996 01	1,163 11	1,881 37
					951 10
					1,899 51
					41,675 76

* To March 31, 1861.

SCHEDULE F.—Statement showing the expenses incurred in the assessment of the excise tax, &c.—Continued.

District.	Salary.	Tax.	Net salary.	Clerk-hire.	Stationery.	Printing and advertising.	Postage and express.	Rent.	Total.
MICHIGAN.									
1st district.....	\$3,000 00	\$72 00	\$2,828 00	\$1,765 60	\$310 82	\$43 50	\$42 50	\$359 17	\$5,569 59
2d district.....	1,500 00	27 00	1,473 00	712 50	156 64	90 50	173 12	206 25	2,748 21
3d district.....	1,500 00	27 00	1,473 00	300 00	133 86	77 05	94 33	112 50	2,633 24
4th district.....	1,500 00	27 00	1,473 00	362 66	16 34	47 50	56 62	30 00	1,923 46
5th district.....	1,500 00	27 00	1,473 00	450 00	53 73	45 00	55 08	60 00	2,049 47
6th district.....	1,500 00	27 00	1,473 00	23 09	67 25	55 76	34 19	2,103 29	
	10,500 00	207 00	10,193 00	4,374 46	714 48	490 80	477 31	802 11	• 17,017 26
WISCONSIN.									
1st district.....	3,088 70	74 61	3,014 09	1,103 52	\$2 34	624 80	50 00	320 83	4,705 08
2d district.....	1,500 00	27 00	1,473 00	400 00	23 74	160 90	52 75	275 00	2,385 39
3d district.....	1,500 37	27 97	1,562 40	595 35	116 26	89 04	112 12	120 00	2,595 37
4th district.....	1,500 00	27 00	1,473 00	191 25	9 92	58 50	25 14	58 33	1,816 14
5th district.....	1,500 00	27 00	1,473 00	528 50	98 98	50 50	64 04	50 00	2,973 39
6th district.....	1,515 00	27 16	1,487 84	217 50	93 50	102 00	130 94	31 50	2,063 28
	10,694 07	210 74	10,483 33	3,036 32	424 04	.694 74	424 99	855 66	15,928 58
IOWA.									
1st district.....	1,500 00	27 00	1,473 00	634 30	142 88	71 00	103 13	81 00	2,505 71
2d district.....	1,500 00	27 00	1,473 00	169 50	19 10	623 13	73 09	62 50	2,020 35
3d district.....	1,500 00	27 00	1,473 00	402 50	36 90	134 32	91 01	96 00	2,233 33
4th district.....	1,503 00	27 03	1,475 97	525 00	8 05	97 50	71 56	48 00	2,296 08
5th district.....	1,500 00	27 00	1,473 00	229 82	23 20	48 75	79 17	37 50	1,890 44
6th district.....	1,500 00	27 00	1,473 00	.....	6 08	57 00	105 00	240 00	1,881 00
	9,003 00	162 03	8,840 97	1,961 12	235 15	631 70	522 96	565 00	12,757 48
MINNESOTA.									
1st district.....	1,626 89	28 39	1,598 50	.....	42 37	140 50	47 81	75 00	1,904 28
2d district.....	1,500 00	27 00	1,473 00	524 00	34 20	162 65	50 47	.....	2,244 32
	3,426 89	55 39	3,071 50	524 00	76 57	303 15	98 28	75 00	4,148 60
KANSAS.									
2,477 16	41 80	2,435 36	956 00	98 62	402 15	63 71	420 00		4,375 84
CALIFORNIA.									
5,561 58	139 84	5,421 74	3,128 54	221 75	813 00	388 00	625 00	10,213 91	
5,650 00	136 72	5,513 28	2,430 24	440 00	535 25	88 34	297 00	9,304 11	
5,568 43	135 03	5,433 40	1,676 36	321 41	450 84	63 97	206 60	8,132 58	

REPORT ON THE FINANCES.

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4th district	5,700 00	138 22	5,561 78	2,963 94	792 36	706 00	109 19	60 00	10,193 27
5th district	5,700 00	138 22	5,561 78	90 00	445 63	169 00	43 00	370 00	6,679 43
2d, 180 01	688 03	27 491 98	10,289 08	2,221 17	2,674 09	692 50	1,558 60	44,543 30	
OREGON	126 91	5,183 09	1,582 49	220 94	723 50	42 63	508 33	8,260 98	
NEBRASKA TERRITORY	*1,581 06	27 87	1,536 89	709 00	5 55	72 55	40 12	138 00	2,502 11
DAKOTA									
TERRITORY OF NEW MEXICO	1,500 00	27 00	1,473 00	1,146 16	129 95	306 50	37 47	340 00	3,433 08
UTAH TERRITORY	1,628 25	28 37	1,599 88	.....	114 20	16 50	19 70	410 40	2,160 68
COLORADO									
NEVADA	126 31	5,083 69	425 14	134 38	67 00	33 50	680 00	6,423 71	
WASHINGTON	3,660 00	88 73	3,571 27	342 25	25 00	166 00	9 01	140 00	4,252 93
LOUISIANA	3,454 16	80 17	3,373 99	6,022 10	689 60	638 63	11 00	.....	10,735 32
TENNESSEE									
1st district	1,500 00	27 00	1,473 00	425 00	84 50	375 00	*	2,357 00	
2d district	292 59	5 26	287 33	.....	67 30	72 50	3 00	430 13	
' 1,792 59	32 26	1,760 33	425 00	67 30	157 00	3 00	375 00	2,787 63	
MONTANA									
IDAHO									

* \$16 30; amount erroneously paid at settlement of last fiscal year.

NOTE.—Commissions due to assessors on the assessment of the previous fiscal year, and not included in the foregoing statement so far as they have been adjusted. In many districts the receipts not having been ascertained, the claims for commissions could not be adjusted.

In some districts the assessors have purchased considerable amounts of stationery, which have been paid by collectors on drafts of the Commissioner of Internal Revenue without being audited, and hence, to the extent this has been done, the expenses for stationery are deficient as above given.

REPORT ON THE FINANCES.

RECAPITULATION.

States,	Salary.	Tax.	Net salary.	Clerk-hire.	Stationery.	Printing and advertising.	Postage and express.	Rent.	Total.
Maine.....	\$8,933 29	\$177 98	\$8,755 31	\$3,218 12	\$255 40	\$563 59	\$173 49	\$699 77	\$13,665 07
New Hampshire.....	6,744 50	148 32	6,596 18	1,688 15	146 50	213 82	182 25	295 00	9,122 43
Vermont.....	4,500 00	81 00	4,419 00	789 50	101 03	213 72	170 25	268 91	5,982 41
Massachusetts.....	36,940 91	918 85	36,022 06	21,610 46	1,050 09	1,903 82	1,116 20	3,150 79	64,009 96
Rhode Island.....	7,766 35	191 12	7,575 23	3,810 00	83 38	358 96	73 17	888 00	12,104 61
Connecticut.....	15,122 89	371 82	14,751 07	3,653 17	344 56	321 49	259 70	886 78	19,734 05
New York.....	83,909 21	1,918 92	81,940 29	59,210 24	4,222 40	6,320 67	9,222 40	9,533 61	163,317 26
New York City.....	12,652 46	1,269 59	12,283 29	6,208 32	701 64	758 08	625 30	1,319 83	22,353 97
New Jersey.....	1,201 64	53,441 40	33,904 73	3,260 17	3,081 48	1,085 62	5,059 84	100,187 92	100,187 92
Pennsylvania.....	34,642 04	46 15	2,092 15	1,077 06	177 13	133 24	133 24	16,827 60	3,602 13
Delaware.....	10,526 95	225 79	10,301 16	4,612 65	641 43	170 57	170 57	330 00	2,785 33
Maryland.....	1,500 00	27 00	1,473 00	890 00	67 86	94 39	20 08	816 50	9,254 74
District of Columbia.....	6,000 00	108 00	5,892 00	1,838 57	101 23	496 80	109 54	109 54	17,414 13
Virginia.....	11,027 73	946 72	10,781 01	4,892 48	515 48	189 86	315 55	719 75	18,324 33
Kentucky.....	10,553 83	233 14	10,320 69	4,578 81	868 19	852 07	1,389 68	3,183 73	61,386 73
Missouri.....	4,536 52	876 49	40,538 97	15,635 19	1,763 70	2,140 72	1,237 03	1,070 44	28,465 90
Ohio.....	19,697 52	368 42	19,329 10	5,274 57	600 81	1,600 70	717 48	1,899 10	41,675 76
Indiana.....	27,373 17	571 03	26,802 14	8,996 01	1,163 11	1,881 37	951 10	802 11	17,017 26
Illinois.....	10,500 00	207 00	10,193 00	4,374 46	1,714 48	490 80	477 31	434 99	15,928 58
Michigan.....	10,694 07	210 74	10,483 33	3,036 32	454 04	694 74	855 66	563 00	12,157 60
Wisconsin.....	9,003 00	162 03	8,840 97	1,961 12	255 15	631 70	522 96	75 00	4,148 00
Iowa.....	3,126 89	55 39	3,071 50	524 00	76 57	303 15	98 28	680 00	4,375 84
Minnesota.....	2,477 16	41 80	2,455 36	956 00	98 62	402 15	63 71	1,558 60	44,543 30
Kansas.....	28,180 01	688 03	27,491 08	10,289 08	2,221 17	2,674 09	692 50	508 33	8,260 98
California.....	5,310 00	126 91	5,183 09	1,582 49	250 94	723 50	42 63	40 12	138 00
Oregon.....	1,581 06	27 87	1,536 69	709 00	5 55	72 55	2,562 11	2,562 11	2,562 11
Nebraska Territory.....	1,500 00	27 00	1,473 00	1,146 16	120 95	306 50	37 47	310 00	3,433 08
Dakota Territory.....	1,628 25	28 37	1,599 82	114 20	16 50	19 70	410 40	2,160 68	2,160 68
Territory of New Mexico.....	5,210 00	126 31	5,083 69	425 14	134 38	67 00	33 50	680 00	6,423 71
Utah Territory.....	3,660 00	88 73	3,571 27	342 25	55 60	166 00	9 01	140 00	4,252 93
Colorado Territory.....	3,454 16	80 17	3,373 99	6,222 10	689 60	638 63	11 00	10,735 32	10,735 32
Washington Territory.....	1,792 59	32 36	1,760 33	425 00	67 30	157 00	3 00	375 00	2,787 63
Louisiana.....									
Tennessee.....									
Total.....	419,560 45	9,897 46	439,443 63	213,546 15	20,699 79	29,164 60	12,384 10	39,222 41	1,752,541 73

SCHEDULE G.

Statement of disbursements for salaries and contingent expenses in collecting taxes, &c., in insurrectionary districts from the passage of the act to June 30, 1864.

District.	Salary.	Tax.	Net salary.	Stationery.	Office rent.
South Carolina.....	\$18,365 69	\$449 70	\$17,946 23	\$2,215 68	-----
Virginia.....	12,843 97	292 03	12,551 94	143 33	\$224 17
Florida.....	17,818 75	397 76	17,420 99	1,354 30	-----
Tennessee.....	10,728 27	248 37	10,479 90	897 08	271 80
North Carolina.....	510 99	12 25	498 74	-----	-----
Total.....	60,267 67	1,400 11	58,897 80	4,610 39	495 97

District.	Printing and advertising.	Surveying.	Miscellaneous.	Total.	Tax on sur'r's salary.
South Carolina.....	\$1,274 52	\$5,319 36	\$12 00	\$26,767 79	\$30 24
Virginia.....	634 51	-----	87 70	13,641 65	-----
Florida.....	-----	558 32	-----	19,333 61	-----
Tennessee.....	578 10	-----	315 00	12,541 88	-----
North Carolina.....	-----	-----	-----	498 74	-----
Total.....	2,487 13	5,877 68	414 70	72,783 67	30 24

SCHEDULE H.

Statement showing the amount expended in arresting seamen charged with crime in foreign countries, in defending seamen before foreign courts of justice, and in defraying expenses incident thereto.

Consulates where expenses were incurred.	No. of seamen.	Amount.
Calcutta.....	1	\$500 00
Elsinoro.....	1	349 24
Hamburg.....	1	302 47
Hong-Kong.....	1	25 00
Liverpool.....	4	86 75
London.....	1	405 49
Malaga.....	4	322 58
Matanzas.....	1	35 29
St. Helena.....	4	904 89
Total.....	18	2,931 71

M.

OFFICE OF THE AUDITOR OF THE TREASURY FOR THE
POST OFFICE DEPARTMENT, *October 31, 1864.*

SIR: Inasmuch as all that relates to the financial transactions of the Post Office Department, during the fiscal year ending June 30, 1864, will be fully presented in my report to the Postmaster General, I deem it requisite to submit to you only the subjoined brief statement of the principal labors performed in this bureau.

SUMMARY OF PRINCIPAL LABORS.

The postal accounts between the United States and foreign governments have been promptly and satisfactorily adjusted.

Five thousand five hundred and one accounts of late postmasters requiring the final adjustment of their accounts.

Twenty-four thousand eight hundred and seventy-two accounts of late postmasters prior to June 30, 1863.

Nineteen thousand nine hundred and seventy-six accounts of present postmasters.

Seventy-eight thousand three hundred and thirty quarterly accounts of postmasters, adjusted, audited, and registered.

Fifteen thousand eight hundred and twenty-four accounts of mail contractors audited, and reported to Postmaster General for payment.

Five thousand and two accounts of route agents audited and reported for payment.

One hundred and ninety-nine accounts of special agents audited and reported for payment.

Fifteen thousand eight hundred and forty accounts of special mail carriers, mail messengers, and local mail agents, audited and reported for payment.

One hundred and twelve miscellaneous accounts audited and reported for payment.

Forty-one accounts of United States attorneys, marshals, and clerks of courts adjusted, stated, and reported for payment.

One hundred and thirty-two suits instituted for the recovery of sums, amounting to an aggregate of \$20,755 73.

Fifty-six judgments obtained in favor of the United States within the fiscal year.

Fifty-six accounts for advertising audited and reported for payment.

Fifty-five thousand six hundred and seventy-nine collection orders issued to mail contractors.

Thirteen thousand three hundred and sixty collection drafts issued.

Thirteen thousand nine hundred and ninety-nine department drafts countersigned and registered, amounting to \$2,470,024 83.

Two thousand seven hundred and nine department warrants countersigned and registered, amounting to \$2,857,736 17.

One hundred and one thousand two hundred and thirty-three letters received, indorsed, and properly disposed of.

Sixty-three thousand nine hundred and twenty letters prepared, recorded, and mailed.

Two thousand eight hundred and eighty-one folio-post pages of correspondence recorded in collection letter-book.

Two hundred and sixty-five pages of correspondence recorded in suit letter-book.

Four hundred and thirty-six pages of correspondence recorded in the miscellaneous letter-book.

Two hundred and twenty-one pages in the report letter-book.

Fifty-nine thousand three hundred and twenty-four accounts on the ledgers.

Twenty thousand three hundred and seventy-two corrected quarterly accounts of postmasters copied, restated, and mailed.

One thousand seven hundred and five accounts of letter-carriers, amounting to \$317,591 41, were settled and paid.

Seventy-nine thousand nine hundred and sixty-one stamp and stamped envelope accounts examined, compared, and restated.

One hundred and ninety-two thousand nine hundred and eighty-two dollars and five cents collected on drafts issued by this office on late postmasters.

One hundred and thirty-four thousand five hundred and eighty-one dollars and forty-four cents collected on drafts issued by this office on present postmasters.

Two million three thousand nine hundred and fourteen dollars and eighty-nine cents collected on orders issued in favor of mail contractors.

Thirty-seven thousand nine hundred and sixty-nine dollars and seventeen cents collected on drafts issued by this office on mail contractors.

Twenty-seven thousand eight hundred and thirty-five dollars and sixty-one cents collected by suit.

Fourteen thousand three hundred and sixty-two dollars and sixty-seven cents collected on drafts issued by this office in favor of mail contractors.

REMARKS.

Much pains have been taken to give method and order to the business of the bureau; and by an equal distribution of duties among the clerks, and the incentives to zeal and exertion arising from promotions, as opportunities occurred, I have been enabled to maintain the regular current of business, and to carry it to its present prosperous condition.

The degree of interest manifested by a large majority of the clerks, and their exertions to meet the requirements of the bureau, in the prompt transaction of its business, thereby preventing the derangement and loss consequent upon permitting any part of the business to be in arrears, demands the highest commendation.

The labors of what is termed the "Examiners' division" have already been decreased to some extent, and will be still further diminished after the termination of the current quarter, in consequence of the radical change made in the method of settling the quarterly accounts of postmasters, by the provisions of the act of Congress entitled "*An act to establish salaries for postmasters, and for other purposes,*" approved July 1, 1864. But the excess of clerical force thus produced in the division named will be required for the proper discharge of the additional duties imposed by the 123d section of the act approved June 30, 1864, entitled "*An act to provide ways and means for the support of the government, and for other purposes.*"

I beg leave, in conclusion, to commend to your favorable regard the clerks employed in the various divisions of the office, by whose varied skill and unflagging zeal and perseverance the foregoing favorable results have been accomplished.

I have the honor to be, very respectfully,

ELIJAH SELLS, Auditor.

Hon. W. P. FESSENDEN,

Secretary of the Treasury.

N

TREASURY DEPARTMENT,
OFFICE OF COMMISSIONER OF CUSTOMS,

October 8, 1864.

SIR: In compliance with your letter dated September 20, 1864, I have the honor to present to you my annual report for the current year.

The business of this bureau has been greatly increased during the past year by transfers to it from the Secretary's office, and by the assignment to the Commissioner of Customs of new duties. Among those alluded to is the charge of keeping the accounts of captured and abandoned property under the acts of Congress of July 31, 1861, May 20, 1862, and March 3, 1863, and of commercial intercourse with States and parts of States declared in insurrection; also, the devising and carrying into effect a system for the prevention of smuggling. The latter has required much thought, correspondence, and care, as well as a very extensive journey and personal attention to the matter, along the northeastern, northern, and northwestern frontier of the United States, performed under your instructions. Though it is my purpose to make a special report upon the latter subject, namely, the detection and prevention of smuggling, I deem it proper to say here, that, in making a personal examination of a considerable extent of our eastern, northern, and northwestern frontier and seacoast, and noting the facilities for carrying on illicit trade as they have heretofore existed, I can only wonder that smuggling has not been carried on to a much greater extent than I have reason to suppose it has.

There is reason, however, to apprehend that increased efforts will be, and indeed are being made, to push goods into the United States without the payment of duties, and those usually engaged in that kind of business are by no means likely to overlook any facility for carrying it out successfully.

In consequence of these facilities and the temptation which high rates of duty on foreign goods afford to smugglers, I have deemed it my duty to recommend the appointment of a considerable number of aids to the revenue, some of whom are to act as secret detectives, and to move about among those suspected of being engaged in such illicit trade, as well as to watch by-places, where it may be expected that goods will be run into the United States in an illegal manner.

It will be impossible, however, to entirely prevent smuggling under the present laws and with so exposed a frontier as that which separates the United States from the British provinces; further legislation by Congress will be necessary to effect the purpose desired, and without which the amount of revenue from customs at our various Atlantic ports must be comparatively small.

We have reason to suppose that no inconsiderable amount of foreign goods are smuggled into the United States in vessels arriving from foreign ports. If such be the fact, I know of no way to prevent it entirely but by the enactment of a law compelling every package of imported goods to carry with it a custom-house certificate showing that the proper duties upon it have been paid.

I respectfully submit that a repeal or a modification of the 7th section of the act of June 17, 1844, limiting the number of inspectors, &c., has become necessary. With the number now allowed and limited by law it will be impossible for collectors of customs to exercise that strict scrutiny and careful inspection of foreign importations which is necessary to prevent the introduction of goods without the payment of duties.

The greatly altered ratio between the rates of compensation heretofore allowed to officers and employés of the customs service, and the expense of living, heretofore and at the present time, has occasioned numerous applications for increase of pay by deputy collectors, inspectors, and others, setting forth that, in consequence of the increased expense of living, they could not subsist themselves and families on the compensation heretofore received.

In many cases those applying for additional compensation could not be retained in the service without a compliance with their request, nor could other competent persons be obtained to supply their places at the same rate of pay. Under these circumstances it has been deemed necessary to recommend, as I have done in many instances, an increase of pay to those employed in the customs service.

Having lately visited, by order of the Secretary of the Treasury, most of the custom-houses along the coast of Maine and the northern and northwestern frontier, it gives me pleasure to bear testimony to the general efficiency, capacity and fidelity of the officers of the customs whom I met, among all of whom I did not meet a single man given to intoxication, and I believe I may say, who was not a temperance man.

When some of the collectors along that frontier were appointed, in 1861, they found many instances of men holding the office and receiving the pay of inspectors of customs, who resided many miles from the places where their services were to be performed, if at all, but who were seldom, if ever, called on to perform any other duty than to sign receipts for their monthly pay. It is unnecessary to say that the business of the various custom-houses where such practices prevailed was done in a loose and improper manner. This evil practice has, I am glad to inform you, been wholly reformed; so far as I know, there is not one idler in the customs service; it is not easy, however, to disabuse the minds of many of the idea that appointments in custom-houses have been (and indeed they have been in too many instances) and are to be bestowed as political rewards, and not for the purpose of securing competent, faithful, and efficient service in the discharge of public duties. This idea has become so imbedded in the minds of certain classes of men, from long party usage, that it has been a source of much annoyance to collectors of customs, and their refusal to continue such a practice has undoubtedly caused much complaint to be made by their own political friends.

By the French customs system, which is probably the most perfect in existence, no person once admitted into the service can be affected by any political change, nor even by any revolution of the government. Men enter that service in France at the foot of the ladder, and every advancement is made to depend on merit and faithful service; demerit only can remove him. The result is a most faithful, efficient, intelligent, and reliable corps of public servants, among whom fraud and peculation are rarely known.

Our revenue laws are exceedingly intricate and puzzling, even to the best lawyers and judges, and to suppose that any one can become familiar with them so as to administer them without perplexity, except by long experience, is to suppose an impossibility. But we are, nevertheless, continually trying the experiment.

Herewith I transmit a statement, marked A, exhibiting the business transacted at the several ports of the United States, under the laws and regulations in relation to the "internal and coastwise commercial intercourse," from the first transaction to the 30th of June, 1864. Also a statement, marked B, similar to the above, as furnished to the Secretary of the Treasury on the 5th of December, 1863. Also a statement, marked C, exhibiting the transactions in cotton; and a statement, marked C C, exhibiting the transactions in miscellaneous articles found abandoned, voluntarily abandoned, and captured. These statements, it is believed, will be found interesting and important.

Upon the transfer to this bureau, about the 1st of September, 1863, of the charge of the internal and coastwise trade, a division was established to which the duties of directing and instructing the officers appointed to execute the laws and regulations in relation thereto, and to receive and keep the returns made by them to exhibit the result of their operations, were assigned; since which time

the division has been constantly employed in the discharge of their duties. These duties were new, and the returns from the several officers appointed to execute the laws and regulations then in force were imperfect and without system, and had, moreover, been accumulating for nearly two years prior to being transferred in bulk to this office. By persevering labor, however, chaos was reduced to order and a proper system established.

On the 5th of November, 1863, the Secretary of the Treasury placed this bureau in charge of all matters pertaining to "captured and abandoned property," and subsequently general instructions in relation to such property, with the forms of returns required, were forwarded to the several supervising and assisting special agents appointed to receive and collect such captured and abandoned property. This transfer greatly increased the duties of the division having charge of internal and coastwise intercourse, to which the subject was referred; but those duties have been faithfully performed, as the statements herewith transmitted will in part show.

Since the transfer of this bureau, on the 9th of November, 1863, of the business relating to return duties, the number of claims for return of duties examined has been 594; number of claims allowed and paid, 218; amount refunded, \$239,051 48.

The whole number of accounts received at this office from the First Auditor, from the 1st of July, 1863, to the 30th of June, 1864, was 2,457. Number passed in the same time, 2,442.

The duty of keeping a record of the statistics of commerce, so far as they relate to merchandise in warehouse and in transit in bond from one port to another within the United States, was assigned to this bureau some two years ago. A record is kept of all warehouse and transportation entries and withdrawal entries for transportation in the United States, to which is added the returns of all merchandise brought into each district, after having been entered and warehoused in another district; the former entries representing the debits against each port, and the latter the credits. These, placed in juxtaposition, constitute a safeguard against any irregularities that might occur in the transactions of any of the collection districts in the United States. The statistical table of merchandise which usually accompanies the Secretary's report is carefully prepared from the monthly returns from each collection district, collated, and, where necessary, corrected by the collector from recomparison with entries registered in his office.

Should no other business be transferred to this bureau, (and there are some branches that more properly belong here than where they now are,) the present clerical force is sufficient. But as the business of the bureau is generally of a character requiring mental and legal as well as clerical capacity, an order of talent which cannot be procured for the pay allowed to the lower classes of clerks, I would respectfully submit that instead of seven clerks of the first class and nine clerks of the second class, they should be reclassified thus: four of the first class; six of the second, and six of the fourth class. The third class to remain as at present.

I have the honor to be, respectfully, your obedient servant,

N. SARGENT,

Commissioner of Customs.

Hon. WM. P. FESSENDEN,
Secretary of the Treasury.

TREASURY DEPARTMENT,
Office of Commissioner of Customs, November 21, 1864.

SIR: Having received instructions from the department to visit a portion of the eastern and northeastern coast, and also the custom-houses along the line separating the United States from the Canadian provinces, with the view of making a personal examination of the facilities for smuggling, and devising means to prevent it, I left Washington on the 15th of August, and proceeded first to Burlington and St. Albans, Vermont, thence to Boston, New Bedford, Portland, proceeding down the coast of Maine among the islands as far as Eastport; then returning to Portland, from whence I proceeded along the northern and northwestern frontier as far as Chicago and Milwaukee. From thence I returned to Buffalo, where, on the 28th of September, I met the collectors of the northern and northwestern frontier, for the purpose of general consultation, and adopting a more systematic and uniform mode of doing business than has heretofore prevailed among them, and also for the purpose of enforcing upon them the necessity of zeal, energy and watchfulness on the part of their employés in detecting and preventing smuggling.

My observations during this tour only confirmed my previous impressions as to the very great facilities which a frontier of several thousand miles affords to those who, unrestrained by any sense of moral obligation, carry on an illicit trade between the British provinces and the United States. The coast of Maine, as you personally know, is everywhere indented by bays, and fringed with innumerable islands, some of which are sparsely inhabited, and many of them only by a class of people not likely to resist very strong temptations to evade or violate the laws relating to commerce. These islands, bays and numerous rivers entering the ocean, afford very great facilities for evil-disposed persons to smuggle goods from New Brunswick and Nova Scotia into the United States; and it requires the utmost vigilance to prevent illicit commerce being carried on to a considerable extent along the coast. And I must here remark that the collectors along this coast are very poorly supplied with the means of detecting and preventing such trade. They need more and faster boats, and men to man them, to run in frequently, night and day, among these "thousand islands," and the many thousand inlets, harbors, rivers and hiding-places which are to be found in that locality.

Before leaving Maine, I deem it proper to say, that if the facilities for smuggling are great along the coast, they are still greater far in the interior, where either the not very broad St. John's river is the line separating the United States and the British provinces, or the line is only an imaginary one, running through a wild country, sparsely settled in some places, and with no inhabitants in others, for hundreds of miles, but crossed by roads very good in the summer and excellent in the winter. I have reason to believe that no inconsiderable amount of goods has been run into the United States over these roads during the past year, and have not been neglectful in endeavoring to check, if not entirely stop, this illicit and very profitable traffic. That the officers of the customs in this State are not negligent of their duties, the fact that over \$16,000 has lately been paid into the treasury, the proceeds of seizures of goods made by them, is pretty good evidence. They are also entitled to commendations for ferreting out fraudulent claims for fishing bounties, and saving the government some thousands of dollars heretofore wrongfully obtained for vessels purporting to be engaged in fishing, but which were wholly unseaworthy.

From Maine, the line separating the Canadian provinces from the United States runs through a country mostly wild and unsettled, or sparsely settled, though in some parts densely settled on both sides, and it is not easy to say which affords the greater facilities for carrying on illicit trade, the wilderness or the thickly settled portions. I have reason to believe that this trade has

been carried on to a considerable extent between Canada and Vermont; but I feel confident that the collector of the district of Vermont has, under my directions, taken such precautions, and is exercising such vigilance and caution as will cause the heretofore successful operator to acknowledge that the Vermont roads are hard to travel. It gives me pleasure to state that Mr. Clapp, the collector of customs of that State, has made several important seizures, as have also his deputies at Island Pond.

I found Rouse's Point, New York, a very exposed point, and have reason to believe that very considerable amounts of goods, of various kinds, have passed that place in boats, bateaux, and other small craft, into the lake, destined, it may be, for Troy, Albany, or New York, during the past year. Having once passed this point, boats found no obstacle in the way to New York, where they could unload and return without reporting to the collector or other officer of the customs, no one knowing of what their cargoes consisted.

I have, I believe, effectually stopped this unrestricted traffic; and in doing this, I have been efficiently aided by Mr. Clapp, collector of Vermont, who stationed two inspectors at the east end of the draw of the bridge crossing the Richelieu river, at the foot or outlet of the lake, who have made quite a number of seizures of small craft attempting to run into the lake in the night.

It is due to Mr. Dunn, lately appointed collector of the Champlain district, which includes Rouse's Point, to say that he has not been wanting in vigilance or zeal in enforcing the laws since he entered upon the duties of his office; and I feel quite sure that this highway for smuggling is now effectively closed, though there are in this quarter, and all the way to Ogdensburg, many byways that require close watching.

From the point where the line separating Canada from the United States strikes the St. Lawrence river, up to Oswego, a distance of over a hundred miles, the facilities afforded for running goods across the river and landing them unseen upon our side are very great, especially among the "Thousand islands;" and it will be impossible to prevent it entirely, or in any considerable degree, without the employment of numerous inspectors, and the use of convenient boats; indeed, these would be inadequate without resorting to other means of obtaining information and of detection.

The collectors at Ogdensburg, Cape Vincent, and Oswego are, and have been, doing all in their power to prevent the introduction of goods without payment of duties, and the two first have made some important seizures, a portion of the proceeds of which have been, or soon will be, paid into the treasury. It is to be hoped that these will serve as a caution to evil-doers.

The act to prevent smuggling, passed the 27th of June last, makes such provision as it is hoped will prevent smuggling across the lakes; but it has been and will be attempted on the Niagara, Detroit, Huron, and St. Marie's rivers, where additional force may be required to prevent it. Upon the two last-mentioned rivers I think it will be necessary to place small propellers or tug-boats, which can pass up and down, run into convenient hiding-places, and ferret out the small craft crossing the river night and day, when not watched.

At some places in the British provinces I have information that warehouses have been built near the frontier line, which contain goods undoubtedly placed there to await a favorable opportunity to be run clandestinely into the United States. In some instances these warehouses are situated upon small lakes, or ponds, through which the line runs. In summer, boats of small tonnage can convey goods from these warehouses into the United States, where they are unloaded into wagons, and carried into the interior. In the winter these lakes or ponds are frozen over, and are crossed by horses and sleighs, which also pass into the interior, and scatter the goods among country traders, or take them to some railroad to be transported to one of our cities. It is stated that warehouses

of this kind are to be found on the Canadian side of the St. Marie's river, the outlet of lake Superior.

Since my tour along the frontier, I have noticed the exhibition of increased zeal and earnestness on the part of those employed in the customs service. For many years past, previous to the incoming of the present administration, there was very great laxity in the execution of the laws on this northern and north-western frontier, and great abuses had grown up in the custom-houses; places were given and held, in some instances, without the least expectation on the part of the collector or his subordinate that any service whatever would be required of the latter, other than that of signing monthly receipts for pay; and so common was the custom that several of the collectors now holding office have found it difficult to convince importunate applicants that they could not appoint inspectors *ad libitum*, simply in payment of political services, and without requiring them to perform any duty whatever.

Such ideas, I am glad to believe, have been effectually checked, and every man employed understands that he has duties to perform, and that negligence therein will not pass unnoticed.

Owing to the delay in appointing consuls to reside at certain points in the British provinces, and also in the manufacture of presses, seals, and other articles required to be used in sealing boats, cars, &c., the act of the 27th June last, to prevent smuggling, has not been carried into full effect, but I can see nothing to prevent the system adopted by this department, under that law, from being carried into effect in part this winter, and fully at the opening of navigation in the spring; and I hope from it the most favorable results.

I have the honor to be, sir, your obedient servant,

N. SARGENT,
Commissioner of Customs.

Hon. WM. P. FESSENDEN,
Secretary of the Treasury.

SCHED

*Statement exhibiting the business transacted at the districts of the United
wise commercial intercourse, from the first transaction*

Districts.	Period.	PRODUCE AND MANUFACTURES.				
		Cotton.				Assessments.
		Bales.	Pounds.	Value.	Rate.	
1 Belfast, Me.	To June 30, 1863.	.	.	.	.	Percent.
2 Pittsburgh, Pa.	To June 30, 1862.	.	9,562	\$6,597 78	4	\$382 48
3 Do.	To June 30, 1863.	.	.	.	.	.
4 Delaware, Del.	do.	.	.	.	.	.
5 Baltimore, Md.	do.	.	.	.	.	.
6 Wheeling, Va.	do.	.	.	.	.	.
7 Beaufort, N. C.	do.	.	.	.	.	.
8 New Orleans, La.	do.	.	.	.	.	.
9 St. Louis, Mo.	do.	.	.	.	.	.
10 Cincinnati, Ohio	To June 30, 1861.	.	.	.	.	.
11 Do.	To June 30, 1862.	.	.	.	.	.
12 Do.	To June 30, 1863.	3,403	1,191,700	960,308 50	4	47,893 02
13 Evansville, Ind.	do.	.	675	499 00	4	27 00
14 Madison, Ind.	do.	.	.	.	.	.
Total to June 30, 1863.	.	3,403	1,201,937	967,405 28	.	48,302 50
1 Belfast, Me.	To June 30, 1864.	.	.	.	.	.
2 Perth Amboy, N. J.	do.	.	.	.	.	.
3 Philadelphia, Pa.	do.	.	.	.	.	.
4 Pittsburgh, Pa.	do.	.	.	.	.	.
5 Delaware, Del.	do.	.	.	.	.	.
6 Baltimore, Md.	do.	.	.	.	.	.
7 Georgetown, D. C.	do.	.	.	.	.	.
8 Alexandria, Va.	do.	.	.	.	.	.
9 Wheeling, Va.	do.	.	.	.	.	.
10 Beaufort, N. C.	do.	210	312,615	42,150 93	4	12,571 95
11 Beaufort, S. C.	do.	414	127,850	127,850 75	4	5,214 03
12 New Orleans, La.	do.	42,394	10,716,899	7,753,004 00	4	1,719,088 65
13 St. Louis, Mo.	do.	.	.	.	.	.
14 Louisville, Ky.	do.	3,907	2,069,136	1,178,704 80	4	10,574 22
15 Paducah, Ky.	do.	16,789	8,303,008	2,325,954 30	4	328,651 75
16 Nashville, Tenn.	do.	23,423	12,006,695	6,824,934 69	4	447,407 12
17 Memphis, Tenn.	do.	.	.	.	.	.
18 Cincinnati, Ohio	do.	10,465	4,773,044	2,710,699 55	4	190,921 80
19 Evansville, Ind.	do.	1	370	222 00	4	14 80
20 New Albany, Ind.	do.	.	.	.	.	.
21 Madison, Ind.	do.	.	.	.	.	.
22 Cairo, Ill.	do.	2,558	829,658	515,479 80	4	43,498 48
23 Quincy, Ill.	do.	.	.	.	.	.
24 Vicksburg, Miss.	do.	4 20	.	4,500 00	4	.
25 Natchez, Miss.	do.	.	.	.	.	.
Total to June 30, 1864.	.	101,581	39,139,275	21,483,509 82	.	2,757,942 80
Total to June 30, 1863.	.	3,403	1,201,937	967,405 28	.	48,302 50
Total.	.	104,984	40,341,212	22,450,915 10	.	2,806,245 30

ULE A.

States, under the laws and regulations in relation to the internal and coast-to-the 30th of June, 1864, as received at this office.

PRODUCE AND MANUFACTURES

Tobacco.					Value of merchandise shipped.	Merchandise paying ad valorem.		Total assessments.
Hogs'-heads.	Pounds.	Value.	Rate.	Assessments.		Value.	Fees.	
<i>Per hhd.</i>								
25		\$10,000 00	\$2 00	\$50 00	\$4,788 22			
					2,569,011 66			
					778,182 37			
					32,632 19			
					1,486,552 54			
					5,623,075 34	\$25,763 70	25,763 70	
					5,400 60	22 04	22 04	
						270 03	270 03	
						203 25	203 25	
					2,429,875 70	11,194 43	11,194 43	
					12,985,749 73	43,169 78	91,062 80	
					2,273,358 00	1,789 79	1,816 79	
					2,018 40	100 92	100 92	
25		10,000 00	2 00	50 00	28,190,644 75			
					2,676 00			
					615 00	18 45	18 45	
					2,530,830 08	9,817 84	9,817 84	
					455,439 45	646 10	646 10	
					83,790 39			
					16,397,879 36	221,358 42	221,358 42	
					4,721 93	46 98	46 98	
					2,969,515 50	2,055 42	2,055 42	
		39 90	2 00	2 00	1,248,676 68	62,660 62	75,234 57	
					1,401,889 04	44,449 30	49,663 33	
17	15,226	4,647 00	2 00	34 00	14,672,013 19	679,739 60	2,398,862 25	
					18,778,520 46	236,659 19	236,659 19	
3,008	1,370,214	279,055 00	2 00	6,016 00	10,172,310 29	347,948 27	364,538 49	
14,104	136,160	54,575 00	2 00	28,066 00	8,892,665 72	80,197 07	436,914 82	
811	377,450	144,611 95	2 00	1,622 00	4,177,565 64	21,070 48	470,099 60	
					6,680,760 52	385,630 39	385,630 39	
17	6,015	1,980 00	2 00	34 00	24,278,416 66	547,232 34	738,188 14	
3					2,255,080 00	13,872 76	13,923 56	
					81,706 94	893 56	893 56	
					170,714 30	616 41	616 41	
263		47,600 00	2 00	526 00	4,417,559 46	123,691 72	167,716 20	
					3,897,467 95	38 10	38 10	
					913,012 19	1,173 69	1,173 69	
						55 50	55 50	
18,223	1,905,065	532,508 85		36,336 00	124,473,826 75			5,574,171 01
25		10,000 00		50 00	28,190,644 75			130,866 44
18,248	1,905,065	542,508 85		36,336 00	152,664,471 50			5,705,037 45

SCHEDULE A.—Statement exhibiting the business trans-

Districts.	Period.	Permit fees collected.		All other fees collected.	Aggregate fees collected.	Fines, penalties, and forfeitures collected.	Total receipts.
		No. of permits.	Fees.				
1 Belfast, Me.	To June 30, 1863.	55					
2 Pittsburgh, Pa.	To June 30, 1862.	11,126	\$2,191 60	\$285 25	\$2,476 85		\$2,476 85
3 Do.	To June 30, 1863.	3,448	639 10	312 48	1,384 06		1,384 06
4 Delaware, Del.	do.	479	95 80		95 80		95 80
5 Baltimore, Md.	do.	50,081	12,491 06		38,704 76		38,704 76
6 Wheeling, Va.	do.		4,968 21	11 25	5,001 50		5,001 50
7 Beaufort, N. C.	do.	4	60		270 63		270 63
8 New Orleans, La.	do.		9 80		213 05		213 05
9 St. Louis, Mo.	do.	11,039	2,207 80		13,402 23	\$2,682 09	16,084 32
10 Cincinnati, Ohio.	To June 30, 1861.	1,268	253 80	76 96	330 76		330 76
11 Do.	To June 30, 1862.	37,179	7,435 90	713 75	8,149 65		8,149 65
12 Do.	To June 30, 1863.	47,285	9,457 10	1,101 30	101,631 20		101,631 20
13 Evansville, Ind.	do.	7,398	1,537 60		3,354 39		3,354 39
14 Madison, Ind.	do.	699	139 85	25	241 02		241 02
Total to June 30, '63.		170,078	41,878 22	2,501 24	175,245 90	2,682 09	177,927 99
1 Belfast, Me.	To June 30, 1864.	36					
2 Perth Amboy, N. J.	do.				18 45		18 45
3 Philadelphia, Pa.	do.	15,816	3,331 20	14 80	13,163 84		13,163 84
4 Pittsburgh, Pa.	do.	2,062	417 45	976 01	2,039 56		2,039 56
5 Delaware, Del.	do.	1,752	350 40		350 40		350 40
6 Baltimore, Md.	do.	9,223	22,621 53	8,907 07	252,887 02		252,887 02
7 Georgetown, D. C.	do.	4			46 98		46 98
8 Alexandria, Va.	do.	435	87 00		87 00		87 00
9 Wheeling, Va.	do.	9,080	3,972 10	1,440 40	7,467 92		7,467 92
10 Beaufort, N. C.	do.	1,915	442 46	81 80	75,758 83		75,758 83
11 Beaufort, S. C.	do.	1,590	317 60		49,980 93		49,980 93
12 New Orleans, La.	do.	14,709	11,331 70	7,913 55	2,418,107 50		2,418,107 50
13 St. Louis, Mo.	do.	61,034	12,011 15		248,670 34	2,547 20	251,217 54
14 Louisville, Ky.	do.	118,645	23,595 00	16,843 81	404,977 30	22,655 40	427,632 70
15 Paducah, Ky.	do.	17,088	2,305 90	528 95	439,749 67		439,749 67
16 Nashville, Tenn.	do.	9,230	3,761 55	36,035 12	509,896 27		509,896 27
17 Memphis, Tenn.	do.	3,732	746 40	180 50	386,557 29		386,557 29
18 Cincinnati, Ohio.	do.	56,020	10,667 60	3,668 95	752,524 69		752,524 69
19 Evansville, Ind.	do.	7,434	1,614 90	84 70	15,623 16		15,623 16
20 New Albany, Ind.	do.	108	21 60	5 00	920 16		920 16
21 Madison, Ind.	do.	624	124 35	10 25	751 01		751 01
22 Cairo, Ill.	do.	5,452	2,629 50	1,233 41	171,579 11		171,579 11
23 Quincy, Ill.	do.	11,720	2,259 61		2,317 71		2,317 71
24 Vicksburg, Miss.	do.	9,621	807 25	2,122 05	4,102 99		4,102 99
25 Natchez, Miss.	do.		375 65	13 45	444 60		444 60
Total to June 30, '64.		357,330	103,791 90	80,059 82	5,758,023 73	25,202 60	5,783,225 33
Total to June 30, '63.		170,078	41,878 22	2,501 24	175,245 90	2,682 09	177,927 99
Total.		527,408	145,670 12	82,561 06	5,933,269 63	27,884 69	5,961,153 32

TREASURY DEPARTMENT, Office of Commissioner of Customs, October 6, 1864.

acted at the districts of the United States, &c.—Continued.

EXPENSES.				Fines, penalties, and forfeitures remitted,	Deposits,	Total payments.	Excess of receipts.	Total receipts.
Compensation to—		Incident'l.	Total.					
Special agents.	Aids, &c.			Permit fees, &c., remitted.				
		\$2,468 00	\$341 96	\$2,809 96		\$2,809 96		
		5,106 00	213 72	5,319 72		5,319 72		
		7,538 57	2,283 37	9,821 94		9,821 94		
			5 05	5 05		5 05		
\$270 72	131 46			402 18		402 18		
	90 00	818 65	908 65			908 65		
300 00	704 00	162 05	1,166 05			1,166 05		
9,307 69	1,497 26	10,804 95				10,804 95		
12,118 84	1,998 08	14,116 92				14,116 92		
3,447 30	149 45	3,596 75				3,596 75		
570 72	40,911 86	7,469 59	48,952 17			48,952 17		
		1,276 31	664 40	1,940 71		1,940 71		
		3,129 50	283 40	3,412 90		3,412 90		
19,059 05	17,259 11	5,564 61	41,782 77	\$603 01		42,385 78		
2,365 00	6,758 89	2,433 17	11,557 06			11,557 06		
		2 50	2 50			2 50		
539 94	82,371 99	16,833 33	99,745 26			99,745 26		
14,403 91	2,856 25	17,260 16				17,260 16		
4,685 00	22,692 20	1,833 12	29,110 32			29,110 32		
	5,779 65	645 15	6,424 80			6,424 80		
	6,825 67	2,162 11	8,987 78	16 53		9,004 31		
	2,256 00		2,256 00			2,256 00		
	30,122 99	6,085 08	36,208 07			36,208 07		
	9,276 78	811 53	10,088 31			10,088 31		
2,781 00	74 70	11 10	85 80			85 80		
	3,545 40	16 25	6,342 65			6,342 65		
	527 50	86 50	614 00			614 00		
	3,625 40	5,243 16	8,868 56			8,868 56		
	162 52	15 00	177 52			177 52		
29,429 90	210,088 52	45,346 66	284,865 17	619 54		285,484 71		\$5,497,740 62
570 72	40,911 86	7,469 59	48,952 17			48,952 17		128,975 82
30,000 62	251,000 38	52,816 25	333,817 34	619,54		334,436 88		5,626,716 44

N. SARGENT, *Commissioner*

REPORT ON THE FINANCES.

Statement exhibiting the fees, &c., collected under the several laws and regulations in relation to the internal and coastwise commercial intercourse with the insurrectionary States, received at this office from the first transaction to the 5th of December, 1863, when this statement was made up.

PRODUCE AND MANUFACTURES.

* Estimated fees not returned.

SCHEDULE B.—Statement exhibiting the fees, &c.—Continued.

* Estimated.
† Including 4682 of collected in Sonthaburi and 600 which were noted below from woodland.

SCHEDULE B.—Statement exhibiting the fees, §v.—Continued.

N. SARGENT, *Commissioner of Customs.*

SCHEDULE C.

Statement exhibiting transactions in cotton and miscellaneous articles found abandoned, voluntarily abandoned, and captured.

COTTON.

SCHEDULE C.—Statement exhibiting transactions in cotton and miscellaneous articles, &c.—Continued.

MISCELLANEOUS ARTICLES.

Period of return.	Amount of fees pro- ceeds.	Amount paid for la- bor, transportation, etc.	Amount paid action dues.	Amount paid for 4th assessments.	Amount paid inter- internal revenue tax.	Amount retained for entertainment expenses.	Amount of net pro- ceeds.	Amount of proceeds released.	Due quartermasters department.
From March 12 to October 31, 1863.	\$7,026.48	\$544.29	\$435.64	.....	\$77.20	\$6,369.35	.....	.....	.....
From November 1, 1863 to January 31, 1864.	2,961.32	359.12	4.61	.....	44.39	2,553.20	.....	.....	.....
From February 1 to February 29, 1864.	434.98	55.30	*22.18	.....	31.07	6.51	319.92	.....	.....
From April 1 to April 30, 1864.	360.94	97.30	.35	.....	5.40	5.40	257.89	.....	.....
	10,783.72	1,036.01	62.78	.....	31.07	133.50	9,500.36	.....	.....

* Custom-house fees.

SCHEDULE C.—Statement of cotton and sugar captured or abandoned, and voluntarily abandoned, received from the insurrectionary States, received and sold under the direction of Hiram Barney, agent of the United States, at New York, in pursuance of regulations of the Treasury Department, under the act of Congress of March 12, 1863.

Date of invoice.	From whom received.	From what place.	By what conveyance.	No. of bales or hhds.	Cotton voluntarily abandoned.	Sugar captured or abandoned.	Expenses for freight, labor, and commissions.	Net proceeds of each invoice.	Remarks.
1863, May 11	D. G. Barnitz, special agent.	Cairo, Ill.	Railroad	24	\$8,010 91			\$551 43	\$7,518 64
	do	do	do	1	59 16				
9	S. B. Holabird, quartermaster.	New Orleans, La.	Steamer Geo. Peabody	412	128,026 60			3,052 28	124,974 02
22	do	do	Steamer Matanzas	50	.....	7,004 79		168 75	6,836 05
June 1	T. H. Yeatman, special agent.	Memphis, Tenn.	Railroad	251	75,341 76			10,071 61	65,270 15
1	S. B. Holabird, quartermaster.	New Orleans, La.	Steamer United States	522	166,557 37			4,808 47	161,748 90
6	do	do	do	95	97,036 17			82 58	94,936 39
17	do	do	Steamer Fulton	300	139,468 51			2,099 78	136,355 71
19	do	do	do	530	125,546 65			2,932 80	122,614 54
12	do	do	Steamer Patapsco	480	127,282 04			3,880 51	123,401 53
July 30	E. L. Pierce, special agent.	Bearfort, S. C.	Steamer Fulton	66	8,718 02			401 45	8,316 57
					800,705 43	75,341 76	10,386 75	31,002 06	\$85,431 88

NOTE.—This return is dated October 31, 1863, and is the only return as yet received from the district of New York.

RECAPITULATION.		
\$800,705 43	Gross proceeds.—Cotton	\$3,960,780 29
75,341 76	Miscellaneous	21,170 47
10,386 75	Total	.....
	Expenditures	3,981,950 76
	Net receipts	490,849 20
	Deduct amount released	\$218,280 65
	And amount claimed by quartermasters' department	21,678 91
		269,959 56
	Actual net proceeds	3,221,042 00
	
	N. SARGENT, Commissioner of Customs	

O.

OFFICE SUPERVISING ARCHITECT,

September 30, 1864.

I have the honor to submit the following report of operations during the year ending September 30, 1864, upon the various public buildings, (constructed or in course of construction,) under the direction of the Treasury Department, and committed to the charge of this office.

Several appropriations for new custom-houses, marine hospitals, and courthouses, made prior to the war, remain available, but no new works have been commenced during the past year. The operations were confined to the continuation of buildings in course of construction, the alteration of others to suit the emergencies of the present service, the necessary and unavoidable repairs of others, and the settlement of accounts and claims by works now completed. A statement of the expenditures will be found under the proper heads, as also a statement of the condition of the respective buildings, as far as known to this office.

I cannot but reiterate the remarks I made in my last report relative to the worthlessness of the corrugated galvanized-iron roofs. A large proportion of the amount expended for repairs was for repairing these roofs. Several of them are in such bad condition that they ought to be replaced entirely without delay, and a heavy item for repairs of them may be expected for the coming year.

Another source of annoyance and expense has been caused by the utter insufficiency of the system of heating (introduced in former years) by hot-air furnaces. In almost all the buildings heated by these furnaces, the officers (occupying these buildings) were obliged to abandon their use, and to heat their rooms by means of cast-iron stoves. The hot-water heating system having proved eminently successful in the treasury extension building, and in some of the extremely northern custom-houses, its use has been adopted for all the new buildings, or those in course of construction. It is also proposed to introduce it gradually into those buildings where the hot-air system had to be abandoned; and I would recommend that an appropriation be asked for this special purpose.

An appropriation of \$50,000 for a new building exclusively for the revenue service at Portland, Me., was made by the last Congress, but at such a late date that it will probably be impossible to commence operations this season.

The repairs of the government warehouses and wharves on Staten island have been nearly completed, and will be completed before the coming winter. A portion of the revenue depot grounds has been transferred to the light-house service.

In conformity to the act of Congress approved June 20, 1864, the Chicago marine hospital property was sold to J. F. Joy, president of the Michigan Central Railroad Company, for the sum of \$132,000. This sum is considered a fair price for the property, and sufficient for the purchase of a more eligible site, and the erection of a more commodious hospital.

On the 1st of October, 1863, the aggregate balance of appropriations not withdrawn from the treasury, together with the amounts in the hands of disbursing agents, amounted to \$1,338,181 59. The appropriations becoming available during the year amounted to \$1,423,879 02, making an available amount at the control of this office of \$2,762,060 61, for the year ending September 30, 1864. The expenditures during the year amounted to \$1,064,436 57, leaving an aggregate balance on the 30th September, 1864, of \$1,697,624 04.

TREASURY EXTENSION.

The work upon this building progressed favorably during the past year. The whole of the west section, the northwest portion of the north section, and all the attic stories are completed and occupied or ready for occupa-

tion. Though a large amount of room was thus added to the building, it is yet far from being large enough to afford accommodation for all the officers of the department, and in this connexion, the failure to obtain apartments for the State Department, and consequent postponement of the continuation of the north section of the building, is much to be regretted.

In table B will be found a synopsis of the disbursements made during the year. As will be seen from it, a large amount of work not properly belonging to the construction of the building was done for the National Note Bureau. It was done by order of the Hon. S. P. Chase, for the purpose of facilitating and expediting the operations of that bureau, and with a view that the expenditures thus made would be refunded to the work of the treasury extension. A large amount of work is yet done for the above bureau under the order alluded to. As the necessities which caused the order no longer exist, and as a reduction of the force employed on the treasury extension is very desirable on account of the postponement of operations on the north section, I would respectfully recommend the revocation of the order; also that directions be issued for the refunding of the expenditures.

Another large item of expense is the furnishing of the building; the outlays under this head amounted to \$66,911 53 during the past year. Several attempts were made to reduce this expenditure, but as yet with little success.

Within the past year the four large iron vaults (fire and burglar proof) for the Treasurer of the United States and the Comptroller of the Currency were completed. Two of them are twenty feet by twelve feet eleven inches by thirteen feet ten inches, and two eighteen feet seven inches by twelve feet eleven inches by thirteen feet ten inches. Each vault is provided with a double door, and each door with two locks of different patents. Their total cost amounted to \$62,981 88. Two of them are located in the entrance story and in the cashier's room of the Treasurer of the United States, and two immediately over them in the second story are for the banking-room of the Comptroller of the Currency.

The rear rooms of the third story of the old treasury building were improved by enlarging their window-openings, and by removing and replacing the old groin ceilings by iron beams and segment-arches; these rooms, formerly very dark, were thus rendered comfortable, and far more serviceable.

I would again call attention to the recommendations made in my last report relative to the widening of the areas, and the reconstruction of the Fifteenth street front, and which as yet have not been acted upon. They are fully shown by a large and accurate model of the whole building now exhibited in the entrance vestibule of the west wing. The widening of the areas, by which alone the basement and cellar stories of the west and north sections of the building can be well lighted, I deem a great desideratum. I cannot too urgently recommend that I be authorized to proceed with that work, together with the lowering of the level of the ground in front of the north section.

The heavy granite balustrade of the south section, and which it was contemplated to continue on the other portions of the extension, has been replaced on the west section by a galvanized iron acroterial ornament, of light and elegant design. The cornice is thus rendered tight, and those unsightly stains from percolation through joints, which disfigure the cornice of the south wing so often, are thereby prevented. It would be advisable to remove the balustrade of the south wing also, and to replace it by the above finish.

REMODELLING OF MERCHANTS' EXCHANGE AND CUSTOM-HOUSE AT NEW YORK.

As stated in my last report, the cost of this work very much exceeded the amounts originally contemplated for the same. Congress, at its last session, made an appropriation of \$80,000 for the payment and settlement of outstanding bills and claims against these works. The whole of them, except one, have been settled and paid for, leaving an available balance of appropriation of \$6,644 80.

BOSTON CUSTOM-HOUSE.

The alterations and improvements in the approaches and steps to this building have been completed, and prove to be very satisfactory and convenient to the public. The whole of this work has been done by Messrs. Blaisdell & Emerson, at an expenditure within the amount of the appropriation made for that purpose. The interior of the building has been cleaned and some of the painting renovated.

BUFFALO CUSTOM-HOUSE.

This building, like most of the other custom-houses, was provided, at its erection, with hot-air furnaces thought sufficiently powerful to heat it. They proved entirely inadequate for the purpose the first winter they were used, and recourse was had to stoves. Complaints and petitions of the officers of the building for a better system of heating were repeated almost every year. A considerable balance of former appropriations for the construction of the building remaining unexpended and available, it was thought advisable to remedy the evil, and arrangements were made accordingly with Messrs. Hayward, Bartlett & Co. for introducing their hot-water heating apparatus. The cost of the same will be less than the amount of the available balance of appropriation.

CINCINNATI CUSTOM-HOUSE.

Soon after the approval of the act of Congress appropriating \$25,000 for the alterations of the Cincinnati custom-house, (in March last,) the plans for the same were perfected and approved, and early in the month of April last arrangements were made for starting the work.

Its cost will considerably exceed the appropriation which was made in accordance with an estimate prepared in this office, and which was based on the prices of labor and materials of over a year ago. As already stated elsewhere, prices of building materials and labor have since advanced enormously, and perhaps nowhere more so than at Cincinnati. Not only was it difficult to procure mechanics, but they also failed to perform their work as efficiently as in former times in consequence of a spirit of carelessness and recklessness engendered by the repeated strikes all over the country.

Had it been in my power to visit the work oftener than I did, I would have made various and considerable savings. I cannot too strongly urge, in this connexion, that the supervising architect should be disengaged as much as possible from routine duties at Washington, (which may be intrusted to an assistant,) and that he should spend considerable portion of his time in inspecting works in progress of construction, or in making arrangements for starting new ones. The annual amount saved by such a course would be very considerable, while at the same time better work would be obtained. However careful the selection of superintendents may have been made, these gentlemen very frequently lose sight of economy, under the excuse that the government is rich enough to pay for any work; and very often they lack the requisite mechanical talent and experience.

This work cannot be completed in less than two months, and an additional appropriation of \$12,000 will be required to pay for it.

DUBUQUE (IOWA) CUSTOM-HOUSE.

The work of completing this building, for which an appropriation of \$30,000 was made by the last Congress, has been progressing favorably. The roof is ready for the tin covering and the copper gutters, and the interior is ready for the plastering as soon as the roof may be completed. The work has been well done, and managed for the interest of the government. The cost of the com-

pletion, like the cost of all the buildings or works for which appropriations were made, based upon estimates made one year ago, will exceed the appropriation. It is thought the building can be completed in course of the coming winter.

LOUISVILLE CUSTOM-HOUSE.

The alterations of this building, for which an appropriation of \$15,000 was made, have been deferred until next spring. Some temporary rooms are now being partitioned off in the second story hall for the most pressing needs of the collector.

MILWAUKIE CUSTOM-HOUSE.

This building is in good condition. As in the case of the Buffalo custom-house, and others, the hot-air furnaces furnished or put up at the time of the erection of the building were abandoned the very first winter of their use, and the various rooms were ever since heated by stoves.

PORLAND CUSTOM-HOUSE.

The business of Portland has been increasing so rapidly for several years past that the accommodations assigned to the revenue department in the present custom-house and post office have become utterly insufficient for the service, though the above building has been completed but a few years since. In accordance with the directions of the Senate Finance Committee, several plans were prepared by this office for the erection of a new building exclusively for the use of the revenue service. In preparing these plans, the exigencies of the case, the views of the collector of the port, and the locality (property of the United States) on which the building is to be erected, were consulted and considered as much as possible. They, together with estimates of cost, were submitted to the committee, and subsequently Congress made an appropriation of \$50,000 for the purpose. It is to be regretted that this sum is entirely inadequate for the erection of the building contemplated and required. The plans have since been perfected, and arrangements are now making for beginning with the work.

PROVIDENCE (R. I.) CUSTOM-HOUSE.

The new roof for this building has been completed, and the building is now in good order. It became necessary to relay the flagging around the building, which had much and unevenly settled. Proposals for the work were invited by advertisements, which were considered exorbitantly high. However, no lower rates were to be obtained from the Providence mechanics, and I concluded to send the master-mason of the Treasury extension (with assistance) to perform the work. The result was an excellent job, and a saving of several hundred dollars.

PHILADELPHIA CUSTOM-HOUSE.

The work of alterations of this building has but shortly since been started. The progress made so far has been favorable.

ST. LOUIS CUSTOM-HOUSE.

This building, which was never properly finished, needs various repairs, as well as some alterations which would render it more convenient for the present service. After due consideration and consultation with the collector, it was thought best, however, to postpone the matter for more favorable times.

NEW ORLEANS CUSTOM-HOUSE.

This building was used for manufacturing gun-carriages during the time it was in possession of the rebels. After the surrender of New Orleans to the Union forces it was used for some time as a prison by the United States military authorities, who had sometimes as many as six hundred confined in the finished rooms. In March last the building was turned over by the military authorities to the agents of this department, and since then a good, though temporary, roof has been put on. The building also was cleaned of a huge amount of dirt and rubbish which had been accumulating for a number of years, and was thus rendered habitable for some bureaus. The vast extent of the building, and the high prices of labor and materials, have swelled the expenditures for these temporary improvements to \$30,348 37. The large amount of old lumber, iron work, and machinery which was on hand to no use, and fast deteriorating, was sold for the sum of \$12,632 53. It is also proposed to finish the flight of rooms designated for the use of the United States court of Louisiana in such a temporary manner that they may be occupied by the court.

I beg leave to especially direct your attention to the deplorable condition of three marine hospitals, viz., of that at Evansville, (Indiana,) Louisville, (Kentucky,) and San Francisco, (California.) The marine hospital at Evansville is well built and in good condition, but is gradually having all its ground swept away by the Ohio river. The encroachments of the river are such, and so rapid, that protection ought to be afforded without delay, or else the building itself may be irretrievably lost. The marine hospital at Louisville is so badly drained, and had been so neglected, that it became necessary to board the patients in the city hospital, and to close up the building. As there were never more than seven or eight patients in this hospital, and as the marine hospitals at Evansville and Cincinnati are so near by, there seems to be very little necessity for a marine hospital at Louisville, and I would respectfully recommend that Congress be asked for authority to sell the property.

The marine hospital at San Francisco, built at a time when good building materials could not be obtained at that place, is in such a dilapidated and unsound condition, and so awkwardly situated in consequence of the lowering of the surrounding streets by some twenty-five to thirty feet by the city of San Francisco, that I consider it bad policy to expend any large amount of money for repairs of the same. In fact, I would recommend that the same be taken down and rebuilt on the properly graded premises, and that Congress be asked for an appropriation of \$50,000 for that purpose.

BURLINGTON MARINE HOSPITAL.

I again would call your attention to this building, and recommend that Congress be asked for authority to sell the property. There never was any demand for a hospital at that point.

CHICAGO MARINE HOSPITAL.

In accordance with the act of Congress approved June 20, 1864, the marine hospital, situate on Michigan avenue, between South Water street and the Chicago river, has been sold to J. F. Joy, esq., president of the Michigan Central Railroad Company, for the sum of \$132,000. The price obtained is considered a fair one, and will be sufficient for the purposes of the above act. I have been inspecting, together with the collector, various sites for the erection of a new hospital, and was able to select a very eligible one. No definite action has, however, as yet, been taken on this subject. Meanwhile the plans for a new building are being completed and perfected.

BALTIMORE COURT-HOUSE.

The work upon this building has progressed very favorably during the past year, and it is expected that it will be completed in course of the coming winter. It is now under roof, and would be finished sooner if it were not for the difficulties of procuring the granite work for the porches; in fact, the building would have been completed some time ago if it had not been for this difficulty of procuring granite work. It is built of Maryland granite up to the top course of the cornice; this top course and the portico granite work are, or will be, of Dix island granite, which differs very little in appearance, and is furnished far more promptly. The whole of the work is done in superior manner. A change of the Fayette street portico steps became necessary in consequence of a change of grade of Fayette street, made by the city of Baltimore; it is thought, however, that a decided improvement has thus been introduced.

INDIANAPOLIS COURT-HOUSE.

This building remains still without proper approaches and sidewalks, no appropriation ever having been made for that purpose. It is otherwise in good condition except the roof. I would recommend an appropriation of \$5,000 for the proper improvement and finish of lot, sidewalks, and approaches.

WINDSOR COURT-HOUSE.

Arrangements have been made, and are now in progress, for re-covering the roof of this court-house with slate. The roof was found in such wretched condition that it was thought unadvisable to use merely temporary repairs. The sheathing for the slate will be laid on top of the old corrugated galvanized iron, and fastened to the iron trusses. A very permanent roof will thus be gained without exposing the building to any injuries from weather during the time of the construction. The cost of the work will not exceed the amount of the appropriation made for the purpose.

STATEN ISLAND.

An appropriation of \$30,000 was made by the 37th Congress for the repair of the wharves and warehouses of the revenue depot at Staten island, New York. This property was found in a very dilapidated state, and the sum appropriated insufficient to improve the whole of the extensive grounds. In consequence of this, it was thought advisable by the Hon. S. P. Chase to cede a portion of the grounds to the light-house establishment, who were selecting suitable sites for the erection of a light-house depot in the vicinity of New York, in conformity to the act of Congress approved March 3, 1863, on the condition of a transfer of \$32,000 from the fund for the erection of such depot to the Treasury Department. This sum, together with the \$30,000 appropriated for the repair of the property, was to be applied to the improvement of the whole, (including the portion ceded to the light-house establishment,) and more especially to the erection of a sea-wall and wharves for both branches of the service. A contract was accordingly entered into with Messrs. Blaisdell & Emerson for the repair of the warehouses, the erection of a sea-wall, the filling up and grading of the grounds, the erection of a wharf on cast-iron piers, the erection of a causeway to old ice-breaker, and the erection of boat-houses.

The work was begun in the fall of 1863, and some of it completed before the setting in of the ensuing winter. It was resumed in the early season of the current year, and is now nearly completed. The contractors had to contend with unusual difficulties. Since the time the contract was awarded to them the prices of labor and materials advanced to an unprecedented degree, and could only be procured slowly even at the advanced rates. In sinking the cast-iron piers at

a depth of water of over thirty feet, they met with rocks and a substratum which had not been foreseen nor expected. Notwithstanding all these difficulties, the work was pushed on vigorously, faithfully, and substantially. The sea-wall, it is true, does not present a finished appearance, and a committee of the Light-house Board even doubted its stability. The latter, however, was tested during one of the severest storms ever experienced in that latitude; wherever the wall had been completed, it stood the test perfectly. It was impossible (with the limited available means) to erect a more showy sea-wall of the extent required. As to durability and stability, I am satisfied that it will answer for all the purposes of the service for a long period of time.

Sundry other improvements have become necessary, and I recommend that an additional appropriation of \$25,000 be asked for.

Appended to this report will be found a table showing the amounts available for each work on the 30th of September, 1863; the additional appropriations made and becoming available; the disbursements made during the year ending September 30, 1864; the balances available September 30, 1864; and the additional appropriations required; also a synopsis of disbursements made on the Treasury extension.

All of which is respectfully submitted.

I have the honor to be, very respectfully, your obedient servant,

ISAIAH ROGERS,

Supervising Architect.

Hon. W. P. FESSENDEN,

Secretary of the Treasury.

SCHEDULE A.—Tabular statement of custom-houses, marine hospitals, post offices, and miscellaneous buildings, showing the amount available for each work September 30, 1863; the additional appropriations made by the 38th Congress, 1st session; the amount available September 30, 1864; and the disbursements made from September 30, 1863, to September 30, 1864.

CUSTOM-HOUSES.

Object.	Balances available September 30, 1863.	Appropriations, 1863, 1864.	Balances available September 30, 1864.	Disbursements, 1863, 1864.	Additional appropriations required.	Remarks.
Annual repair of custom-houses	\$36,723 17	.....	.....	\$4,221 75	.....	.....
Annual repair of custom-houses and marine hospitals	20,000 00	.....	.....	18,985 87	1,014 13	.....
Annual repair and preservation of public buildings .....	.....	\$50,000 00	.....	50,000 00	.....	.....
Bangor (Maine) custom-house	7,817 00	.....	.....	6,483 00	.....	1,334 00
Boston (Massachusetts) custom-house	12,861 60	.....	.....	135 19	12,725 81	.....
Buffalo (New York) custom-house	23,347 40	.....	.....	23,310 40	37	.....
Charleston (South Carolina) custom-house	4,289 91	.....	.....	.....	.....	§ Carried to surplus fund.
Cleveland (Ohio) custom-house	276 60	.....	.....	226 60	50 00	.....
Chicago (Illinois) custom-house	17,547 70	.....	.....	17,183 33	364 37	.....
Cairo (Illinois) custom-house	50,000 00	.....	.....	50,000 00	.....	.....
Cincinnati (Ohio) custom-house .....	.....	25,000 00	.....	5,000 00	20,000 00	15,000 00
Detroit (Michigan) custom-house	1,999 58	.....	.....	1,951 83	47 75	.....
Dubuque (Iowa) custom-house	983 53	20,000 00	.....	17,027 80	13,255 73	20,000 00
Georgetown (District of Columbia) custom-house	760 79	.....	.....	760 79	.....	.....
Knoxville (Tennessee) custom-house	96,568 19	15,000 00	.....	96,568 19	.....	.....
Louisville (Kentucky) custom-house .....	.....	*108 97	.....	108 97	.....	15,000 00
Milwaukee (Wisconsin) custom-house	25,790 22	+ 12,632 53	.....	8,074 38	.....	.....
New Orleans (Louisiana) custom-house	103,215 69	.....	.....	104,215 69	.....	30,343 37
Nashville (Tennessee) custom-house	1,089 77	.....	.....	1,064 63	25 14	.....
New Haven (Connecticut) custom-house	108,858 25	.....	.....	108,858 25	.....	.....
Ogdensburg (New York) custom-house	1,660 79	.....	.....	1,650 79	.....	.....
Portsmouth (New Hampshire) custom-house	20,625 34	.....	.....	20,025 34	.....	.....
Perth Amboy (New Jersey) custom-house .....	.....	50,000 00	.....	50,000 00	.....	.....
Philadelphia (Pennsylvania) custom-house .....	.....	.....	.....	.....	.....	† Inclusive of appropriation of \$10,000 for vault.

* Adjustment account.
† Sale of old materials.

SCHEDULE A.—*Tabular statement of custom-houses, marine hospitals, court-houses, &c.*—Continued.

CUSTOM-HOUSES.—Continued.

Object.	Balances available September 30, 1863.	Appropriations, 1863, 1864.	Balances available September 30, 1864.	Disbursements, 1863, 1864.	Addition ¹ appropriations required.	Remarks.
Portland (Maine) custom-house	\$20,298 05	\$50,000 00	\$50,000 00	\$11,887 15	\$120,000 00	
St. Louis (Missouri) custom-house	1,158 63	.....	1,158 63	17,410 90	5,000 00	†Adjustment of accounts.
Sandusky (Ohio) custom-house	17,410 14	*17 44	17,410 14	3,409 33	.....
San Francisco (California) custom-house	3,391 89	.....	3,391 89	309 67	10,000 00	* Adjustment.
Toledo (Ohio) custom-house	465 54	.....	465 54	.....	155 87	.....
Wheeling (Virginia) custom-house	587,139 18	232,758 94	685,637 72	134,260 40	185,000 00	
MARINE HOSPITALS.						
Annual repair of marine hospitals	\$32,117 23	.....	.....	\$19,744 92	\$13,372 31	
Burlington (Vermont) marine hospital	6,475 47	.....	.....	6,475 47	.....
Chicago (Illinois) marine hospital	8,582 25	.....	8,582 25	.....	.....
Detroit (Michigan) marine hospital	4,665 98	.....	4,615 98	.....	50 00	
Evansville (Indiana) marine hospital	1,616 66	.....	1,616 66	.....	.....
Galena (Illinois) marine hospital	926 65	.....	926 65	.....	.....
Portland (Maine) marine hospital	20,947 04	.....	20,947 04	.....	.....
Pensacola (Florida) marine hospital	25,925 05	.....	25,925 05	.....	.....
St. Louis (Missouri) marine hospital	102,256 33	.....	88,834 02	13,422 31	50,000 00	
COURT-HOUSES.						
Baltimore court-house	\$86,185 43	.....	.....	\$57,672 60	\$28,512 83	
Baltimore post office	214 89	.....	.....	214 89	.....
Indianapolis court-house	606 58	*22 35	628 93	.....	\$5,000 00	
Key West (Florida) court-house	40,908 26	.....	40,908 26	.....	5,000 00	†Adjustment.

Memphis (Tennessee) court-house	34,856 10		34,856 10	
Madison (Wisconsin) court-house	49,870 75		49,870 75	
Rutland (Vermont) court-house	3,953 90		1,631 55	2,322 35
Raleigh (North Carolina) court-house	41,879 47			41,879 47
Springfield (Illinois) court-house	53,866 60		53,866 60	
Tallahassee (Florida) court-house	49,915 90			49,915 90
Windsor (Vermont) court-house	102 68	10,000 00	10,000 00	102 68
	362,360 56	10,022 35	249,434 79	122,948 12
				10,000 00

11 F

Carried to surplus fund.
Carried to surplus fund.

MISCELLANEOUS.

Burglar-proof vaults, New York	\$3,418 38	\$50,000 00	\$6,644 80	\$73,355 20
Fire-proof vaults for depositories	110,420 64	30,000 00	51,248 23	13,170 15
Treasury extension	1,028,560 06		474,079 42	664,901 28
Heating treasury building	5,462 33	12,537 67	15,563 44	2,436 56
Furniture for public buildings		20,000 00	19,581 57	10,000 00
Vault for Philadelphia mint	913 12		913 12	418 43
New Mexico public buildings	52,148 80		52,148 80	
Vaults, ditto	175 13		175 13	
San Francisco branch mint	45,000 00		45,000 00	
Utah penitentiary	8,363 00		8,363 00	
Staton Island warehouses, &c	29,524 12	10,000 00		
	286,425 52	1,181,097 73	673,717 51	793,805 74
				85,000 00

RECAPITULATION.

Custom-houses	\$587,139 18	\$232,758 94	\$685,637 72	\$134,260 40
Marine hospitals	102,256 33		88,834 02	13,422 31
Court-houses	362,360 56	10,022 35	249,434 79	10,000 00
Miscellaneous	286,425 52	1,181,097 73	673,717 51	793,805 74
	1,338,181 59	1,423,879 02	1,697,624 04	1,064,436 57
				330,000 00

SCHEDULE B.

Schedule of disbursements made on the treasury extension from September 30, 1863, to September 30, 1864.

Balance in treasury September 30, 1863.....	\$110,420	64
Balance in hands of disbursing agent September 30, 1863	41,221	56
Appropriations for refunding amounts paid for furniture, &c..	150,000	00
Appropriations for continuation of north wing, &c.....	750,000	00
Appropriations for furniture.....	50,000	00
Amount refunded from War Department.....	40,599	10
Amount received from sale of old materials.....	5,933	00
Amount received from Commissioner of Public Buildings.....	500	00
	1,148,674	30

Amounts paid for materials and labor:

Granite, marble, and other stone work.....	\$84,986	34
Iron and copper work.....	96,194	53
Brick, cement, and sand.....	7,396	96
Lumber	37,059	37
Glass	7,596	14
Plumbing materials.....	3,854	08
Gas-pipes and fixtures.....	9,477	22
Plastering	14,489	73
Night-watch	5,147	28
Hardware	13,337	18
Heating apparatus.....	18,642	50
Furniture.....	31,131	63
Vaults and vault-locks.....	67,247	73
Freight and wharfage.....	7,125	86
Miscellaneous	19,200	11
	\$422,886	66
Carpenters.....	50,690	85
Brick and stone masons.....	18,640	60
Iron-workers and plumbers.....	31,472	12
Riggers	5,656	17
Painters and paints.....	20,896	05
Cabinet makers.....	35,779	90
Labor and teaming, &c.....	61,890	14
Contingent pay-roll.....	16,988	79
Error in amount reported available September 30, 1863.....	664,901	28
Balance in hands of disbursing agent September 30, 1864....	9,693	60
Balance in treasury September 30, 1864.....	31,177	06
	442,902	36
	1,148,674	30

Amounts included above to be refunded, viz:

Furniture and cabinet work.....	\$16,911	53
Work for note bureau.....	66,946	71
	83,858	24

TREASURY DEPARTMENT,
Office Light-house Board, Washington City, Oct. 5, 1864.

SIR: I have the honor respectfully to submit a report of the operations and condition of the light-house establishment for the fiscal year ending 30th June, 1864.

In the first light-house district, embracing the coasts from the northeastern boundary of Maine to Hampton harbor, New Hampshire, (44 lights,) the various light-house structures have received careful and intelligent supervision, and their condition gives assurance of faithful discharge of duty on the part of the employés.

The stations have been renovated, and such repairs made as opportunity and the exigencies of the service would allow. Repairs more or less extensive have been made at the following stations, viz: Manheigin, Whitehead, Boon island, Martinicus, Saddleback, Owl Head, Deer Island Thoroughfare, Hendrick's Head, Negro island, Libby island, Eagle island Point, West Quoddy Head, Moose Peak, Nash's island, Narraguagus, Petit Menan, Mount Desert Rock, Bear island, Edgemoggin, Pumpkin island, Tenant's harbor, Seguin, Fort Point, Cape Elizabeth, Isle of Shoals, Portsmouth, and Whale's Back.

Every station in the district has been visited by officers or agents of the board within the year, and all indispensable requisites supplied. Under a system of constant supervision, all defects, needs, &c., are at once discovered and remedied.

The following stations yet require attention to bring them to a condition of the highest efficiency: Portland Head, Cape Elizabeth, Wood island, Goat island, Boon island, Little River, Libby island, Mount Desert Rock, and Moose Peak.

The light-keepers have been generally faithful to their trust, and in all cases the lights, so far as this board is advised, have given satisfactory aid to navigation.

An appropriation of \$20,000 was made at the last session of Congress "for additional aids to navigation to facilitate the entrance to Portland, Maine, by suitably marking Alden's Rock and Bulwark Shoal, or otherwise." After a careful investigation of the case, it is the opinion of the board that the proposed end will be best subserved by increasing the height of the tower at Portland Head and placing therein a light of the second order, which will have a range of visibility beyond Bulwark Shoal, and, in conjunction with the present lights at Cape Elizabeth, by giving to an entering vessel her exact position enable the master to avoid Alden's Rock. This plan has been adopted and the necessary instructions given for its immediate execution.

The buoyage of the district (comprising 290 buoys) has been maintained in an efficient condition, and the tenders have been usefully employed during the year. The severity and continuance of storms during the last spring carried from their stations many of the buoys, but they have been promptly replaced.

The Coast Survey has, at the request of this office, made examinations of several localities in this district for which buoys had been required, and it is expected that the necessary buoys will be placed upon the opening of the next working season.

The second light-house district embraces the coasts from Hampton harbor, New Hampshire, to Gooseberry inlet, Massachusetts, (53 lights.)

Important and needful repairs have been in progress at Cuttyhunk, Cape Ann, Marblehead and Point Gammon light-houses; and at the following stations renovations, reported as in progress at the date of the last annual report, have been completed: Wing's Neck, Edgartown, Narrows, Eastern Point, Long Island Head, Ipswich, Great Point, Boston, Monomoy, Long Point, Cape Poge, Chatham, Sandy Neck, Eishop and Clerks, Plymouth, Palmer's island, and Brant Point.

At Newburyport, in addition to repairing the works constructed for the pro-

tection of the site, it was found necessary, in order to conform to a change of channel over the bar, to remove the Bug Light to a new position. The buoys have been shifted so as to conform to the change.

The general state of the various aids to navigation in the district furnishes substantial evidence of the zeal and fidelity of the officers charged with the service.

The duties of repairing and of supplying deficiencies of illuminating apparatus and appliances have been performed with commendable assiduity and intelligence.

The iron beacon on Black Rock (Gloucester harbor) was run into by a vessel and seriously damaged. It was promptly repaired and re-established.

The wooden spar-beacon on Hardy's Rock was carried away and destroyed by the sea. A new beacon of a similar character has been provided, and will be placed in position at the first suitable opportunity.

The stone beacon at Great Fawn bar having become injured by exposure to heavy storms, instructions for its complete repair have been given.

Needful repairs to the fog-signals (bells) at Eastern Point, Cape Ann, and Race Point have been made. The signal at Cape Ann (whistle sounded by caloric engine) has been reported as being inefficient from want of power.

Minor repairs are yet required at a few stations, which, completed, will leave the district in a state of high efficiency.

The engineer reports that not a single case of neglect of the illuminating apparatus has yet reached his knowledge—a fact attesting the thorough instruction of the keepers.

The several light-vessels of the district (except Cross Rip) have remained almost continuously at their stations, the removals by stress of weather having been but of a very temporary character. The Cross Rip vessel was driven ashore at Cape Poge and lost. Her station has been occupied by the relief vessel of the district until within the past few weeks, when a new vessel becoming available, was sent to permanently occupy the station.

The buoyage and beaconage (518 buoys) have been well attended to, and seem to have given general satisfaction.

The duty of inspecting and testing oil and other supplies—the greater portions of which, for the whole establishment, are procured and distributed from this district—has been faithfully and satisfactorily performed.

The third light-house district embraces the coasts from Gooseberry Point, Massachusetts, to Squam inlet, New Jersey, including Lake Champlain and Hudson river, (92 lights.)

The various aids to navigation in this district have been zealously cared for, and a rigid and constant supervision has shown them to be in a state of great usefulness.

Upon securing the site at Staten Island as a depot for light-house purposes, measures were immediately taken to push forward to completion the buildings necessary for the reception of stores, supplies, &c. The storehouse is now well advanced in construction, and it is proposed to remove thither a large portion of the costly illuminating apparatus now stored at New York, thus saving high rent, and avoiding much risk of damage from fire, &c.

The embarrassments that have arisen in the prosecution of the work necessary to complete the arrangements for the transfer of this property from the revenue marine bureau to the Light-house Board have been submitted to the honorable Secretary, and it is hoped may receive his early attention.

The work of repairs at Princess Bay light-house, in progress at the date of the last annual report, has been completed in a satisfactory manner. The keeper's dwelling is very old, and its replacement at a suitable moment by a new structure is proposed.

The lantern glass at Sandy Hook east beacon having been frequently shattered by the firing of the guns at the neighboring fort, it is proposed to remove,

at some future time, the beacon to a position nearer to the point of the Hook, which it is intended to mark, and which is steadily making to the northward.

Repairs and renovations, more or less extensive, have been made at the following light stations: New London, Robbin's Reef, Sand's Point, Brockway, Black Rock, Great Captain's island, Norwalk island, Old Field Point, Faulkner's island, North Dumpling, Morgan's Point, Gull island, Plum island, Horton's Point, Saybrook, Watch Hill, Point Judith, Prudence island, Bristol ferry, Nayat Point, Dutch island, Gardiner's island, and Eaton's Neck. Other repairs, &c., will be made as time and opportunity offer, and will be duly reported.

Extensive renovations at Warwick, Sand's Point, and Nayat Point light-stations are indispensably necessary, and special appropriations to meet the expense are asked of Congress.

The special appropriation for beacons at Connimicut Point and Bullock's Point, in Providence river, having been found insufficient for the erection of suitable structures, an estimate is submitted of additional funds required.

Extensive renovations are found to be required at Split Rock light-house, in Lake Champlain, and a special estimate of funds necessary to meet the expense of putting it in good condition is submitted.

The light-vessels have proved of great service, and have been maintained constantly at their stations during the year, none having gone adrift, and no accident or damage having occurred to any.

The Stratford Point light-vessel, for the rebuilding of which a special appropriation was, at the last session of Congress, asked but not granted, has undergone extensive and costly repairs from the general appropriation fund, and was, in May last, replaced upon her station. She is now in an efficient condition.

The Succonnet Shoal light-vessel having been judged to be in need of repairs, was taken into New London, and an examination showed that immediate and extensive overhauling was required. This was authorized and is now under way.

A fog-bell at Stratford Point, for which a special appropriation was made by Congress, has been erected, and is now in useful operation. The signal consists of a bell, worked by clock-work machinery.

The buoyage of the district (396 buoys) has been creditably performed. It is scattered over a considerable area, and requires unremitting vigilance; yet every requirement of navigation in this respect has been fully met, so far as this board is advised.

The bell-boat which had been repaired with the intention of replacing it at Shagwong reef has not been so placed, the experience of this board tending to discourage any attempt at using such vessels, especially in high latitudes, where the driving spray in winter soon aggregates into such a mass of ice as to insure the foundering of the boat.

The day-beacons in Bridgeport harbor need some repairs, which have been authorized and are now in progress. Saybrook beacon is also in need of some minor repairs, which will be attended to next summer.

The other beacons and spindles are in good order.

The two tenders of the district have been constantly and usefully employed.

The fourth light-house district embraces the coasts from Squam inlet, New Jersey, to Metomkin inlet, Virginia, including Delaware bay and tributaries, (18 lights.)

The aids to navigation within its limits have been kept in an efficient condition, with but few casualties or unusual expenses.

Congress having at its last session appropriated \$17,500 for rebuilding the beacon-light at Cape Henlopen, the old site being unsuitable by reason of the beach at that place having made out some 400 yards since 1842, vigorous measures to complete the work at the earliest practicable day have been taken, and it is now making good progress.

Considerable apprehension was experienced in consequence of the reported encroachment of the sea at Absecum, which it was stated would, in a short time, imperil the existence of the light-house structure at that point. The alarm seemed to be well grounded but it was, and is, the settled conviction of the board that the encroachment had, from natural causes, reached its extreme limit, and that henceforth the water would recede. To determine this point a series of tests was inaugurated, surveys and measurements being made every two weeks, and thus far they have confirmed the previous conviction of the board as to the cessation of encroachment.

The necessity of works of protection to the light-house site at Cohansey, which is in danger from the steady encroachment of the water, and for which a special estimate was submitted at the last session of Congress, still continues, and an item to cover the expense is again submitted.

The Five Fathom Bank light-vessel, which occupies a position of great exposure off Cape May, was by stress of weather, in April last, driven from her moorings. She was taken to Wilmington, and after having new chain and anchor provided, was returned to her post.

The buoyage of the district (91 buoys) has received careful attention, and has given general satisfaction.

The fifth light-house district embraces the coasts from Metomkin inlet, Virginia, to New River inlet, North Carolina, including Chesapeake bay and tributaries, Albemarle and Pamlico sounds, (65 lights.)

In those portions of the district which have been brought permanently within the control of the government, the lights and other aids to navigation have been maintained in an efficient condition.

The remainder of the district is at present not in a condition to receive the attention of the board.

The fine first-order light-house at Cape Charles, which had progressed at the breaking out of the rebellion to a height of 80 feet, has been completed in a substantial manner, fitted with a first-order lens apparatus of the most approved pattern, and a light exhibited therefrom on the evening of the 7th ultimo. Owing to the liability of this important light to an attack from the enemy, a competent military guard for its protection has been asked for. Congress at its late session made an appropriation of \$20,000 for completing the work, but in consequence of the unprecedented rise in the price of labor and materials of all kinds, it was found that the expense overran the amount. An appropriation to cover the deficiency is submitted.

Repairs and renovations more or less extensive have been made at the following stations: Hog island, Blakiston's island, Piney Point, Pool's island, and North Point. Upon the last four, new lanterns have been placed.

The light-house at Sharp's island, in Chesapeake bay, is in imminent danger of being destroyed by the washing away of the bank on which it stands. The district engineer is of opinion that it cannot possibly remain during the coming winter. He has therefore made arrangements to have a temporary light shown, on the destruction of the light-house. An estimate of the amount necessary to meet the expense of erecting a new structure, in a secure position, is submitted.

The light-houses at Clay island, Fog Point, Watt's island, Tuckey Point, Fishing Battery, and Havre-de-Grace, being at present fitted with lanterns of an old and exceedingly defective character, the interests of commerce demand that steps be taken to remedy the evil. An estimate to cover the cost of furnishing new lanterns of proper plan is submitted.

The fine cut-stone tower at Cape Henry (built in 1791, and yet in excellent order) is liable to injury from fire, in consequence of having an old-fashioned wooden stairway, greatly decayed and insecure. It is deemed advisable to provide a cast-iron spiral stairway for this tower, and an estimate to cover the cost is submitted.

The light-house at Wade's Point, whose destruction for the second time was alluded to in the last annual report, has not been re-established, the danger of a recurrence of injury from the rebels not yet having been entirely removed. The interests of commerce at this time will not materially suffer from its not being lighted.

At the date of the last annual report, a temporary light-vessel marked Brant Island shoal. Since then a screw-pile light-house has been erected on the point of the shoal, and lighted, and the vessel removed to Newbern, where in March last she was sunk by order of the military authorities, as an obstruction to rebel naval movements in Neuse or Trent river.

The light-stations at Cape Hatteras and Cape Lookout being fitted with wooden steps, and liable from that cause to accidents from fire, estimates for proper stairways of cast iron are submitted.

The absence of any special pressing necessity for re-establishing at this time the lights at Body's island, Pamlico Point, and Bogne Banks has induced the board to abstain from any action in the premises.

The light-vessel service of the district has been carefully attended to.

Two of the light-vessels which were mentioned in the last annual report as being detained in New Bedford, under the lien law of the State, for debts due by the contractor, have been placed upon the stations on Upper and Lower Cedar Points in the Potomac river, for which they were originally designed. A competent guard for their protection has been detailed from the army.

Extensive repairs have been made to the Willoughby spit light-vessel.

The light-vessel which formerly marked the Tail of the Horse Shoe being, by the re-exhibition of Cape Henry light-house, rendered unnecessary, was placed to mark an obstruction in Elizabeth river, upon the recommendation of the military authorities.

Upon application of the War Department, in May last, a light-vessel was placed to mark a spit off the entrance to York river, Virginia, where she remained until August 2, at which time, her services being no longer desired as a means of facilitating the movements of army transports, she was removed. She has since been placed on Wolf Trap shoal.

The light-vessel formerly marking Royal shoals, North Carolina, was removed by the rebels in 1861, and sunk as part of the barricade in Neuse river; but after the capture of Newbern by the United States forces, she (with two others) was raised. She was subsequently brought to Baltimore, thoroughly repaired, and is now employed as a relief vessel for the district.

The light-vessel on Frying-Pan shoals, North Carolina, was driven from her station during a severe storm and put into Port Royal, South Carolina. Her services being indispensable elsewhere, she has not been returned to her station, but the board hopes soon to be able to replace on the Frying-Pan shoals a new vessel now building under contract.

In May, 1864, a raiding party of the enemy crossed the Potomac and effectually destroyed the lantern at Blakiston's Island light-house, besides committing other depredations at the station. The necessary repairs, including the furnishing of a new lantern, are in progress.

Upon the movement of the army of the Potomac to the south side of James river, necessitating the use of that highway as a medium for transporting stores and supplies, the lights at Point of Shoals, White shoals, and Deep Water shoals, were re-established, and have been, up to this time, continued in operation. Their permanency will depend upon their protection from the enemy.

The excavation of iron ore at Lazaretto Point, near Baltimore, has been continued during the year, as weather and other circumstances would permit, and about 700 tons have been obtained and sold, the net amount accruing therefrom, \$1,042, having been paid into the treasury of the United States. The

general appearance of the place of excavation gives assurance of a much larger yield as the work progresses.

The advantages expected to arise from the storehouse and wharf belonging to the light-house establishment at that place have not been enjoyed to the full extent anticipated, for the reason that the greater part of the storehouse has been appropriated by the military authorities for storing ordnance materials.

The buoy service of the district (548 buoys) has been satisfactorily performed, though under great embarrassment from scarcity and high prices of labor and materials.

The rebels having, in July, destroyed a part of the railroad bridges over Bush and Gunpowder rivers, gunboats have been stationed as a guard against a recurrence of the damage. To facilitate the movements of these vessels, the channels have been suitably marked by buoys.

In the sixth light-house district, embracing the coasts from New River inlet, North Carolina, to Cape Canaveral light-house, Florida, inclusive, (36 lights,) the limited amount of territory recovered to the authority of the United States has, as reported last year, resulted in but few measures for restoring lights and other aids to navigation.

The new lights established to facilitate entrance into Port Royal harbor have proved of immense benefit to the large commerce seeking that port. The vessel at Fishing Rip, a part of the system of ranges for this entrance, was furnished the board by the Navy Department, but was found to be too old and unseaworthy to contribute as effective service as was desired. She was accordingly removed and converted into a hulk for storing light-house materials and supplies, and the light-vessel formerly marking Frying-Pan shoals, North Carolina, which had been driven into Port Royal by stress of weather, was stationed at Martin's Industry, in place of the vessel formerly there, and which was deemed to be too small for so exposed a position, while the latter vessel (Martin's Industry) has been placed on Fishing Rip. This exchange has been found to be of great benefit to the service.

The Rattlesnake Shoal light-vessel, off Charleston, was, during a severe storm, driven from her station, with loss of moorings. She was supplied with new chains and anchors, and replaced at her post.

On the inauguration of the military movement into Florida, by way of St. John's river, in February last, the general commanding represented to the board the absolute necessity of suitably marking the changeable and narrow channel of that river. Prompt measures were taken to comply with the request of the military authorities, and as soon as possible the necessary buoys were placed in position, and the lights exhibited from the old tower at the mouth of the St. John's.

Steps have been taken, also, upon the recommendation of the military authorities, to re-establish the light formerly in operation at Amelia island; the necessary repairs and renovations were made, and its re-exhibition at an early day is confidently looked for.

The buoyage of the district, (272 buoys,) so far as practicable, has received careful attention, the following localities having been properly marked: Charleston bar, St. Helena sound, Port Royal, Tybee bar, Calibogue sound, and Nassau sound.

The seventh light-house district embraces the coast of Florida, from St. Augustine to Egmont key, (12 lights and 79 buoys.)

The lights and other aids to navigation, so far as they are under the control of the board, have been kept in useful operation, and it is hoped that the recent successes of the United States forces in the Gulf will have the effect to bring within the range of restoration other lights and buoys.

When it becomes advisable to do so, the board will re-establish these aids as rapidly as safety, time, and other circumstances will permit.

In the eighth and ninth light-house districts, embracing the coasts from Egmont key to Rio Grande, Texas, (50 light-stations,) the various aids to navigation, so far as they have been recovered to the custody of the United States, have been carefully attended, and their condition, under the peculiar circumstances of the case, is highly satisfactory.

Upon the occupation of the southern portion of Texas by the United States forces, application was made by the military authorities for the re-establishment of the lights at Point Isabel, Ship shoal, Point de Fer, Timballier, Aransas Pass, and Padre island. Measures were promptly inaugurated to ascertain the condition and necessities of these stations, and suitable illuminating apparatus has been sent out to be put in position when the requisite repairs shall have been completed.

The investigation on this occasion developed the following state of facts :

The light-house on Southwest reef was found to have sustained much damage from the rebels.

At Matagorda the foundation has been in a great measure blown out and the tower partially thrown down. The keeper's dwelling is gone.

Matagorda Swash light-house has been entirely destroyed.

Padre Island light-house has been entirely destroyed.

Saluria light-house has been partly destroyed.

The re-establishment of the light at Barrataria (discontinued in 1859) having become a measure of considerable importance to the army and navy, by reason of the occupation of Fort Livingstone, and the consequent frequent intercourse between that point and other stations on the coast, was authorized. This light is, moreover, a convenient point of departure for the numerous transports, &c., going westward by the inside passage at Ship shoal.

Upon the capture by the United States forces of the approaches to Mobile bay, immediate steps were taken to re-establish such lights in that vicinity as might be assured of permanent security. The necessary examinations have been made with a view to determine the extent of repairs required, and the lights will be re-exhibited whenever it is deemed advisable.

The tower at Mobile Point, standing in close proximity to Fort Morgan, was completely riddled by heavy shot during the bombardment of that work. It will eventually have to be entirely rebuilt. A temporary light of a small class has been established upon the highest point of the southwest bastion.

The magnificent tower at Sand island was blown up by the enemy early in the commencement of the rebellion. It will have to be entirely rebuilt. Meanwhile steps have been taken to establish temporarily a fourth-order light at this point.

The bell-boat formerly stationed to mark the entrance to Pass à l'Outre, and which had been removed from its station, has been recovered and taken to New Orleans.

The bell-boat which marked Mobile bay entrance was found partially buried in the sand on Dauphin island. Instructions for its recovery have been given.

The day-beacons at Pass à l'Outre were, during a very severe storm, destroyed, but measures were adopted to replace them by approved wooden structures.

The two tenders of the district have been constantly and usefully employed in attending buoys and in transporting workmen and materials for the repair and re-establishment of lights, &c. They have received considerable renovation during the year.

On the 19th of July last the tender Martha, while engaged in the performance of her duties, was captured in Chandeleur sound by a party of rebels. After stripping the vessel of fixtures, rigging, furniture, and cargo, she was burnt, and her master and crew taken prisoners. The master subsequently escaped and returned to New Orleans.

The buoyage of the district (124 buoys, &c.) has received as much attention as the difficulties of the case would permit.

The tenth light-house district embraces all lights, &c., on Lakes Erie and Ontario, and St. Lawrence and Niagara rivers, (33 light-stations.)

The several aids to navigation are generally in good order, but few extensive repairs having been found necessary. The inspector states that no reports unfavorable either to the lights or keepers have been brought to his notice, and that, so far as known, general satisfaction has been given to navigators and others interested in commerce.

On the night of the 1st of January last the light-house at Green island, Lake Erie, was destroyed by fire. Measures were taken to provide temporary expedients for the exhibition of the light during the season of navigation, and an estimate of funds required for the erection of a new structure is submitted.

Various and extensive repairs and renovations having been found to be necessary at Galloo Island and Turtle Island light-stations, special estimates of appropriations required to cover the expense of these works are submitted.

The light at Port Clinton, which was discontinued in 1859, having been represented to be necessary to the commerce of the lakes, the question was investigated, and the result was such as to warrant the board in recommending to the honorable Secretary of the Treasury the re-establishment of the light. The necessary authority having been given by the department, the light was re-exhibited August 1, 1864.

The buoyage of the district (72 buoys) has received careful attention, and these aids to navigation have been maintained in an efficient condition with less than the usual number of casualties.

Representations having been received to the effect that the channel formerly used in Sandusky bay had again become practicable, and that the old ranges which had been discontinued on account of uselessness should be re-established to facilitate the commerce of the locality, the necessary surveys to verify the report were ordered and made, and resulted in its confirmation. The work of re-establishing these ranges will be commenced as soon as practicable, plans and estimates for permanent works being now in course of preparation. Meanwhile a temporary range has been established.

The eleventh light-house district embraces Lakes St. Clair, Huron, Michigan, and Superior, and Green bay and tributaries, (48 lights.)

The aids to navigation within its limits have been carefully attended, and many important works of renovation have been completed during the year, or are now in progress.

Under authority of the department, the light at Round island, (river Ste. Marie, above the Sault,) discontinued in 1859, has been re-established, and the light will be re-exhibited in a few days.

In consequence of a reported difficulty in distinguishing the small light at St. Joseph's from other lights in the vicinity, the color of the light has been changed from white to red, which it is hoped will effectually remove the cause of complaint.

The light-house at La Pointe was found to be in danger in consequence of the loose sand on which it is built having been by the action of the wind removed from around the foundation timbers. Stone piers sunk in the sand, and supporting cast-iron columns, have been erected, and on these the building has been placed. Should experience prove that the movement of the sand is not arrested, the surface of the ground will be coated with gravel.

The work upon the structures at Kenosha, Racine, and Milwaukee, for which special appropriations were made, has not satisfactorily progressed during the year. Notwithstanding every effort on the part of this board, it has been found impossible to secure from the contractors the necessary deliveries of timber, as agreed upon; and after exhausting every means to induce a performance of their

obligations, the board has felt itself called upon to order its engineer to declare the contracts forfeited for non-fulfilment, and to procure the requisite materials in open market. A scarcity of lumber has prevented, up to this time, any large quantity of timber being obtained. The purchases will be continued, as opportunity offers, during the autumn and winter, and it is hoped that a sufficient amount will have been collected during that time to warrant the commencement of framing in the spring. A considerable portion of the stone and iron work has been procured, and is now ready for use.

The fog-signal authorized by Congress for Port du Morts has been completed and put in operation. The signal consists of a trumpet blown by means of a caloric engine.

Renovations, more or less extensive, have been made at Fort Gratiot, Cheboygan, Tail Point, and Raspberry Island light-stations.

Much yet remains to be done to bring the various aids to navigation in this district up to a condition of the fullest efficiency, but no efforts will be omitted to push forward all works of indispensable necessity as time and means permit.

Extensive repairs are required at Copper Harbor, Eagle Harbor, Grand Island, Marquette, Ontonagon, and Windmill light-stations, for most of which works special appropriations are recommended.

The buoyage of the district (37 buoys) has been maintained in a satisfactory condition, but it has been found that many of the buoys have been dragged from their stations by passing tow-boats, an evil which seems to demand the interference of the law officers of the government.

The twelfth light-house district comprises the entire Pacific coast of the United States, (18 lights.)

The light-house structures in this district were mainly erected or largely rebuilt, under the direction of this board, and the benefits of original construction upon scientific principles are strongly manifested in the small amount of repairs they require annually.

The temporary light at Ediz Hook is yet continued. Difficulties have arisen to delay the construction of the permanent work authorized for this place. During the last spring a remarkable freshet destroyed the settlement of Port Angelos, and so complete was the destruction of the town that for a time it was believed that some other place would be selected as a port of entry, which would have lessened the necessity for the light. Owing to the advance in the price of labor and materials, the expense of the permanent work will overrun the appropriation, but the completion of the structure has been ordered, and the excess will be defrayed out of the general appropriation fund.

During a severe storm in October, 1863, the foundation of the light-house at Umpqua river was washed away to such an extent as to cause serious apprehension that the structure would be destroyed on the recurrence of a storm. The lens was accordingly taken down and removed. While the workmen were engaged in taking down the lantern, preparatory to removing it, the tower began to exhibit symptoms of tottering, and soon afterwards fell. The board is of opinion that the interests of commerce will be best subserved by establishing a new light upon Cape Arago, instead of re-erecting at Umpqua, and a special estimate to cover the cost is submitted.

The work of removing the light at Fort Point to a position over the stairway of the fort, which was in progress at the date of the last annual report, has been satisfactorily completed and the new light exhibited.

A suitable building, to accommodate the buoys and appliances stored at Mare island has been erected, and great benefit is anticipated from the increased protection to this species of property.

New iron buoys having been found to be required for service on this coast, it was deemed advisable, in view of the enormous expense of freight from the

Atlantic seaboard, to have them constructed at San Francisco. A contract for their manufacture, on highly advantageous terms, has been concluded.

The general condition of the various aids to navigation is very satisfactory.

On application of this board, an appropriation was made at the last session of Congress for providing additional light-vessels for general service. Upon opening the bids obtained in response to the public advertisement, it was found that the prices were such as to admit of the construction and equipment of but three vessels, (two of 1st class and one of 2d class,) within the amount appropriated (\$150,000.) Contracts for such vessels were accordingly entered into, and the work is making good progress. It is proposed to place one of these vessels at Frying-Pan shoals, in place of the boat transferred from that station to Martin's Industry.

Under the circumstances of unprecedented advance in prices of all materials and labor and the great scarcity of workmen, the board feels that it has reason to congratulate itself on having accomplished so much as has been done during the year. It avails itself of this occasion to acknowledge valuable assistance and facilities received from the War and Navy Departments and the Coast Survey.

The necessity for seeking for an economical and abundant illuminating material for the lights under its charge was pressed upon the attention of the board at its first establishment by the rapidly increasing price of sperm oil and the progressive increase of lights required to meet the demands of a constantly developing commerce. These lights now amount in the aggregate to about 500.

Accounts having been received of the introduction of colza or rape-seed oil into the light-houses of France with favorable results, measures were taken to import some of the oil for experiment and a quantity of the seed for distribution. Both the imported oil and that of home production have been used in some of our light-houses, and there is good reason to expect that, when circumstances shall admit of its more extensive cultivation, and experience shall perfect its purification, some reliance may be placed on this source of supply. One thousand gallons were purchased in May, 1864.

Careful experiments have been made and are still in course of prosecution with lard-oil. The results so far have been very favorable, both as to illuminating power and fluidity at low temperature, and the board has strong reason to expect that it may ere long look to this material for an economical and unflinching supply.

In the last annual report some statement was made of the relative cost of these illuminating materials which will apply substantially at this time.

Fifteen thousand gallons of lard-oil were purchased in April and distributed for use during the winter.

Since the last annual report the board has been called upon to lament the loss of one of its original and most useful members, in the death, on the 22d of April, of Major General Joseph G. Totten. A member of the special board to inquire into the condition of the light-house establishment, and then of the present board, he took an important part in all their duties, and the engineering operations of the establishment bear testimony to his professional industry, and especially is the splendid light-house on Minot's ledge a monument of his engineering skill.

I am, very respectfully,

W. B. SHUBRICK,

Rear-Admiral, Chairman Light-house Board.

Hon. W. P. FESSENDEN,

Secretary of the Treasury.

WASHINGTON CITY, October 22, 1864.

GENTLEMEN: I have expended a considerable portion of my vacation in the further investigation of the subject of the materials used for light-house illumination, and in studying the phenomena of sound in their relation to fog-signals.

The previous investigations in regard to the properties of lard-oil clearly indicated that this material could be advantageously substituted for sperm oil in the Fresnel apparatus and in the Franklin lamps, in which the combustion is carried on at a high temperature, while, from its greater specific gravity, less fluidity and less ascensional power at lower temperatures, it would not be as applicable to smaller lamps, in which the oil is supplied at a lower temperature, and in a considerable degree by what is called capillarity.

These conclusions have been fully borne out by experiments on a larger scale during the past year. The lard-oil has been found to succeed in the coldest weather, and to be capable of yielding more light with the same lamp than sperm oil, and with not more than a corresponding amount of consumption.

It is true that a number of complaints have been made against lard-oil by light-house keepers, but these complaints have in every case been found similar to those which have been made from year to year by incompetent keepers against the sperm oil, with which they were previously furnished. The difficulties complained of have arisen from carelessness or ignorance in the management of the lamps.

This remark does not apply to the complaints of the keepers of light-vessels, since the lard-oil, as was shown by my experiments, is not well adapted to burning in lamps of the kind which are employed on board these vessels, and I regret that, contrary to my oral directions, this kind of oil should have been supplied for use in this branch of the light-house service.

My attention has, during the last month, been especially devoted to the lamps and the material for the use of light-vessels, and I think the results of the investigation thus far bid fair to introduce improvements of some importance.

Though petroleum oil cannot be used in the Fresnel or Franklin lamps, or any of the larger lamps, yet I think it may be employed with advantage in those of smaller size, and particularly in those on light-ships. I have obtained a fountain lamp with a circular wick, which burns petroleum in great perfection, and which, I think, can be adapted to the lamps used with the reflectors on board light-vessels.

I have also made some experiments on the different kinds of wick to be used with lard-oil, and in this case, as in others, have endeavored to introduce scientific methods in the improvement of the materials and operations of the light-house service, instead of the loose empirical modes which are frequently employed for arriving at practical results.

The experiments on sound, which have been commenced, are not in a condition to warrant an account of them at this time. I may mention that a committee of the British Association has been charged with the investigation of the subject of fog-signals, and that it might be well to confer with this committee on the subject. It is a question of some importance to ascertain whether the steam-whistle, actuated by atmospheric air, cannot advantageously be substituted for the trumpet, and whether there is a preference in the different notes of a sounding apparatus as to the penetration of the air when filled with fog.

I am sorry to learn that the small appropriation asked from Congress for defraying the expenses of experiments was not granted. The committee of Congress to which the subject was referred were probably unacquainted with the fact that the result of the experiments on oils have saved the government in the purchase of light-house materials at least forty thousand dollars, and that the continuance of investigations of this kind will always tend, not only to lessen the cost, but also to increase the efficiency of the light-house service.

Although the members of the light-house board are willing to give their services gratuitously, they cannot be expected to defray the cost of the investigations.

Respectfully submitted.

JOSEPH HENRY,
Chairman of Committee on Experiments.

The LIGHT-HOUSE BOARD.

UNITED STATES COAST SURVEY STATION,
Near Danbury, Connecticut, September 30, 1864.

SIR : In conformity with the regulations for the Coast Survey, I have the honor to submit my estimates for the fiscal year 1865-'66, and would respectfully request that, if approved, they may be included with your estimates for appropriations.

A brief statement of the progress made during the year will be appended, showing the adaptation of the survey in all parts of its organization to the present requirements of the government service in connexion with military and naval operations.

The estimates now presented agree in amount with the appropriations of last year, which, like that for the preceding year, was much less than the appropriation for 1861-'62.

They conform to the plan of working approved by the department, being designed to keep the survey in progress in its regular work, to render active aid in co-operating with the fleets and armies of the Union, and to continue the publication of maps and charts now rendered so important as adjuncts in prosecuting the war. The evidence as to the value of our field and office work in that connexion has been made conclusive by the uniform tenor of communications from officers of high position in the army and navy.

The war has not essentially changed the distribution of the working parties. About the same number as heretofore assigned to duty on the southern coast has been in surveying service with the national forces in the rebellious States. Four parties have acted under the orders of Admiral Lee, three with as many vessels under Admiral Dahlgren, and two under Admiral Porter. For the military service in Eastern Virginia and Maryland, six parties have been employed during parts of the season: in West Virginia, three parties; at Knoxville, two parties; at Nashville, two; at Chattanooga, five; previous to and during the movement on the rebel works at Missionary ridge two parties accompanied the army in Louisiana and Texas, and one was attached to the Florida tax commission.

From the several officers in whose commands the parties have been associated, warm acknowledgments have been reiterated as to the importance of the services rendered and their bearing on the success of military and naval operations.

My annual report will contain, as usual, notices of the work in detail. Very brief mention will here be made of the localities and nature of this class of operations, and after it, mention of the advance made in the regular progress of the survey of the coast.

The survey has been kept in full co-operation with the blockading squadrons and with the armies of the Union, as heretofore. In the vicinity of Baltimore the survey of ground connected with the defences has been continued by Sub-Assistant Iardella, and during part of the season by Assistant C. M. Bache.

The topography of the approaches to the capital has been further extended beyond the northeast boundary of the District of Columbia by Sub-Assistant Ferguson. A minute topographical survey has been made of Arlington Heights by Messrs. Hergesheimer and McMath for the War Department, and special determinations for the effective use of heavy artillery at Washington, New York,

and Boston, by Assistant Schott. Sub-Assistant Donn is now engaged in surveying the approaches to the fords of the Potomac above and below Harper's Ferry. In West Virginia the latitude and longitude have been determined at eleven military posts by Assistant Dean and Sub-Assistant Mosman, and the magnetic variation of most of them by Mr. S. H. Lyman. At Clarksburg, Virginia, Mr. Lindenohl assisted in compiling the military map of West Virginia, and computed the latitude of numerous points from the sextant observations of Lieutenant J. R. Meigs, chief engineer. Sub-Assistant Rockwell, before making a plane table survey of Strawberry Plains and of the city of Knoxville and its defensive works, in which duty he was associated with Mr. R. H. Talcott, was engaged in similar service at Sewall's Point, Virginia. Assistant West, after reconnoissance duty, which terminated with the battle of Missionary ridge, Tennessee, was in the same way employed at Bermuda Hundred, Virginia. Sub-Assistants Dorr and Donn made plane-table surveys of the environs and defences of Nashville, and of Chattanooga, Tennessee, previous to the repulse of the enemy from the south approach to that city; and Mr. Donn, in conjunction with Mr. Marindin, afterwards rendered similar service for the army near Petersburg, Virginia. Sub-Assistant Boyd has made a complete survey of the battle-field of Chickamauga, Georgia, and is now under orders to rejoin the army at Chattanooga.

In connexion with the North Atlantic blockading squadron, Mr. Strausz, and subsequently Mr. Cordell, have made resurveys of the bar and channel into Beaufort, North Carolina. The last-named officer sounded the harbor and the entire channel which leads from Beaufort through the straits and through Core sound, marking its course by buoys and stakes. The same parties reset the buoys between the bar and Fort Macon to conform to the resurveys. Mr. Strausz also made a resurvey of Hatteras inlet and sounded out a stretch of six miles of the Neuse river below Newbern, marking the channels in both localities by buoys. The triangulation of the Neuse river was at the same time continued by Assistant Fairfield. Sub-Assistant Halter made a triangulation and shore-line survey of Croatan sound and of Roanoke river, North Carolina, above and below Plymouth. These waters were thoroughly sounded by Sub-Assistant Bradford, and the channel through the latter was marked by spar buoys. He has since sounded and made a chart of Trent's Reach, in James river, Virginia, and is now engaged in the survey of Bogue sound. A careful reconnaissance of the Cape Lookout shoals has been made by Lieutenant Commander Phelps, with the surveying steamer Corwin.

Attached to the South Atlantic blockading squadron, and for service also with the military forces, three parties, with the surveying steamer Vixen and schooners Bailey and Caswell, were assigned. Assistant Boutelle, besides the complete development of the channels at present leading into Charleston harbor, in which, also, Assistant Edwards was engaged during part of the season, reset the buoys and prepared new sailing directions. Under his direction Folly river and Light-house inlet have been sounded by Sub-Assistant Webber, the hydrography of Wassaw sound has been completed, and a resurvey made of the bar and channel of the St. John's river to a point near Mayport Mills. As heretofore, his party in the Vixen, in charge of Acting Master Platt, rendered the pilot service required for the vessels of the whole South Atlantic squadron.

Sub-Assistant Dennis made surveys for defensive works at Pilatka, Florida; extended the survey of the St. John's river above Jacksonville, and, during the military movements in that vicinity, made a reconnoissance of the roads leading towards St. Augustine, Picolata, and Mayport Mills. At Port Royal he surveyed Bay Point and Land's End for naval purposes, and on Morris and Folly islands traced the shore-lines of the inland passage between Light-house inlet and Folly river.

Mr McMath was on service with the United States tax commissioners for Florida, at Fernandina, and at St. Augustine. He also furnished for military use a copy of the county map, showing the interior of Florida beyond Jacksonville.

In the military department of the Gulf, Assistant Oltmanns served on the staff of Major General Franklin, and made surveys along the route of the 19th army corps, including the environs of Vermilionville, Opelousas, Washington, and Franklin, Louisiana.

Sub-Assistant Hosmer was present with the army detachment at Aransas Pass, Texas, and located the position of the rebel works on a map, after determining the changes that had taken place in the depth of water on the bar of that pass. He performed similar duty at Pass Cavallo, traced and marked the changes which had occurred at the eastern end of Matagorda island, and buoyed the channel into McHenry bayou. After joining the staff of Brigadier General Grover, in January, Mr. Hosmer made surveys at Madisonville and Morganza, Louisiana, and at Fort Adams, Mississippi. Both of these officers accompanied the army of Major General Banks through the Red river campaign.

On the Mississippi river, and for the use of the squadron under Admiral Porter, Assistant Gerdes made a topographical survey of Grand Gulf and its vicinity, and sounded the channel abreast of that post. This was followed by a reconnoissance, which included the shore and channel of about fifty miles of the course of the Mississippi, between Rodney and Vicksburg. He made, also, a minute survey of the Ohio river and its shores from Mound City to Cairo, Illinois, with soundings relative to inquiries concerning a navy yard site. Sub-Assistant Fendall assisted in this important survey, and was afterwards on duty with the gunboats which passed up Red river to act in concert with the land forces.

The transfer of some of these parties from one locality to another, as service required, has been noticed in the abstract just given; the transfer of others therein mentioned for prosecuting the usual work of the survey will appear in the short summary which follows.

In the northern sections of the Atlantic coast the regular operations of the survey have been continued, and the parties here enumerated are now at work. Sub-Assistant Dennis, in the topography of the lower part of Passamaquoddy bay, Maine; Assistant Fairfield, in coast triangulation near Mount Desert island, and Assistant McCorkle in similar duty in Penobscot river, near Bangor; Sub-Assistant Dorr, in the topography of the islands at the entrance of Penobscot bay; Sub-Assistant Ferguson, at the entrance of St. George's river, Maine; Assistant West, on the shores of Booth bay, Maine; Mr. McMath, on the east side of the Sheepscot river; Assistant Adams is completing plane-table work on the shores of the water-passages which enter the Kennebec near Bath, Maine; Assistant R. M. Bache, on the shores of the Kennebec above Bath, and Sub-Assistant Longfellow, in the survey of islands on the east side of Casco bay; Sub-Assistant Webber has sounded the St. George's river, Maine, and its approaches; Mr. Strausz, the waters of Quohog bay, and Lieutenant Commander Phelps has extended the hydrography eastward of the approaches to Portland entrance. Assistant Mitchell has examined the known dangers to navigation in Eastport harbor and Muscle Ridge channel, (Penobscot bay,) and indicated the position of desirable aids to navigation. He has also continued work connected with the special survey of Boston harbor for the United States commissioners.

Estimates for the fiscal year 1865-'66, and the appropriations for the fiscal year 1864-'65.

Object.	Estimates for the fiscal year 1865- '66.	Appropriated for fiscal year 1864- '65.
For survey of the Atlantic and Gulf coasts of the United States, including compensation of civilians engaged in the work, per act of March 3, 1843	\$181,000 00	\$178,000 00
For continuing the survey of the western coast of the United States, including compensation of civilians engaged in the work, per act of September 30, 1850.....	100,000 00	100,000 00
For continuing the survey of the Florida reefs and keys, including compensation of civilians engaged in the work, per act of March 3, 1849	11,000 00	11,000 00
For publishing the observations made in the progress of the survey of the coast of the United States, including compensation of civilians engaged in the work, per act of March 3, 1843.....	4,000 00	4,000 00
For repairs of steamers and sailing schooners used in the survey, per act of March 2, 1853.....	4,000 00	4,000 00
For pay and rations of engineers for three steamers used in the hydrography of the coast survey, no longer supplied by the Navy Department.....	6,000 00	*9,000 00
Total	306,000 00	306,000 00

*Formerly included in estimates of Navy Department.

Very respectfully yours,

A. D. BACHE,
Superintendent United States Coast Survey.

Hon. W. P. FESSENDEN,
Secretary of the Treasury.

R.

Annual report of the Board of Supervising Inspectors of Steamboats.

WASHINGTON, November 1, 1864.

SIR : The board of supervising inspectors of steam vessels met in annual session at the city of New York, pursuant to adjournment, on the 12th day of October, 1864, and having considered the various subjects presented to them, have the honor of submitting their twelfth annual report.

An important act of Congress was passed on the 29th of April, 1864, "fixing certain rules and regulations for preventing collisions on the water." Whether these rules and regulations were intended to apply to steamers navigating the rivers and lakes of the United States as well as to those navigating the ocean, must be inferred from the nature of the cases which may arise, no less than from the language of the law itself. In some cases of inland navigation they cannot be applied with any degree of safety. To the ocean they are universally applicable. The 19th article of the act seems to provide for the continuance of the discretionary powers of this board, appropriately provided for by rules and regulations, as authorized by the act of Congress approved August 30, 1852; and therefore, while article 2 prohibits the carrying of any other lights than those prescribed, article 29 provides for construing those rules with due regard to all

the dangers of navigation, and to special and sudden exigencies which may arise in any particular case.

Upon narrow and crooked rivers the range of red and green lights upon the sides of steam vessels, as required by the act of April, 1864, is not accurate enough to enable pilots to determine the change of course or position which may be made by boats steaming in opposite directions in time to prevent collisions; and the same is true as to the Hudson and East rivers of New York, and like waters; while the range of the head and stern lights in late or present use is so much greater, owing to their further separation from each other, that the least change of direction can be seen by the pilots of such boats, so as to enable them to determine with great accuracy even the intentions of each other at a time when the side lights would give no indication whatever. Therefore, in view of this difficulty, and of the urgent remonstrance of owners and pilots, the board of supervising inspectors have regarded it as their duty to exercise the discretionary powers vested in them in such cases, and to set forth the harmony of the act of August 30, 1852, which grants those powers, with the provisions of the act of April 29, 1864, in view of the well-known dangers of the navigation in question.

The board has therefore passed the following resolution:

Resolved, That the very great danger involved in navigating the inland waters of the United States by steamers without the light heretofore usually carried at the stern, requires such a construction of the 2d article of the act of Congress of April 29, 1864, as will permit such light to be carried as before, in addition to the head and colored lights required by the rules of this board and of said act; the authority for such construction being found in article 19 of said act.

On the lakes, also, the attempt to carry out the rules of the act of 1864, without reference to the peculiar circumstances attendant upon the navigation of those waters, has already involved the loss of life and property, as in the cases of the steamer Ogdensburg, the steamer Sciota, and the steamer Arctic. Therefore the board has expressed its opinion of the necessity of adhering to the established rules of Congress, and of the board, in view of the "special circumstances" of that navigation, and in view, also, of the dangers resulting from the application of the general rules of the act of 1864 to such navigation. And it is hoped that if the board has erred in the exercise of the discretion which the law seems in its view to confer upon it, suitable provisions may be made by Congress to harmonize more perfectly the existing regulations on the subject.

The act of Congress passed June 8, 1864, in relation to the inspection of tow-boats, ferry-boats, and canal-boats, very largely increases the duties of steam-boat inspectors, and makes additional local inspectors necessary in such districts as contain a great number of such vessels, and in some localities the erection of new inspection districts. The act largely extends the operation of previous beneficent provisions of law for the safety of life and property, and will also bring a corresponding increase to the revenue of the government. It will also operate usefully in obtaining more full statistical information than has hitherto been procurable, as to the tonnage, operative force, and other particulars of the steam marine of the United States.

Two assistant inspectors for the district of New York, and a new local board for the port of Galena, Illinois, will be required, in addition to those already authorized by law. A committee of the board has been appointed, with full power on its part, in regard to these necessary additions to the force under its control, and to the increase of the salaries of inspectors, demanded by the great advance in the cost of living and the multiplication of duties created by the increase of the steam marine of the country, and by the duties imposed by the act of 1864.

The board finds that the duties of the inspectors in the several local districts have been performed with notable faithfulness, and in many cases under great embarrassments caused by the war.

The following are statements of the important occurrences which have been brought to the notice of the board during the past year:

Total number of steamers inspected during the year 1864.....	1, 471
Tonnage of steamers inspected during the year 1864.....	1, 105, 084
Number of pilots licensed during the year 1864.....	2, 880
Number of engineers licensed during the year 1864.....	3, 621
Number of boilers found defective in construction during the year 1864.....	34
Number of boilers which would not bear hydrostatic test during the year 1864.....	37
Number of violations of law investigated.....	40
Number of lives lost by explosion.....	13
Number of lives lost by foundering or beaching.....	169
 Total number of lives lost.....	182
Total number of lives saved by life-saving apparatus, as required by law.....	52
Loss of property by explosion.....	\$95, 000
Loss of property by fire.....	162, 000
Loss of property by wreck or foundering.....	60, 000
 Total loss of property on inspected steamers.....	317, 000
 Estimated value of steamers inspected in 1864.....	\$165, 762, 600
Estimated value of steamers inspected in 1863.....	110, 135, 057
 Increase in value from 1863 to 1864.....	55, 627, 543

The reports from supervising districts, herewith annexed, together with the tabular statements furnished, will show in detail what statistics are upon the records of the several districts.

All which is respectfully submitted.

P. B. STILLMAN,
President pro tem.
JAMES N. MULLER,
Secretary.

Hon. WM. P. FESSENDEN,
Secretary of the Treasury.

S.

MINERAL LANDS AND MINES OF THE UNITED STATES.—DISTRIBUTION OF THE GOLD PRODUCT.

The tenure under which the mines and mineral lands of the United States have been held has been generally similar to that of European countries, the superior claim of the national sovereignty having been always maintained. There has been no royalty or tax of importance collected in any case, however, and with the exception of a small amount paid under leases of lead mines and salt springs, no revenues have been received from mineral reservations, nor from the mines when worked. The care and custody of the mineral lands of the United States was with the War Department, until, by the act of March 3, 1847, they were transferred to the Secretary of the Treasury. Finally, on the organization of the Interior Department, by act of March 3, 1849, they were transferred from the Secretary of the Treasury to that department.

Special acts of Congress at various times directed the sale, or gave the title to States in which they were located for sale, of reservations of salt springs and mineral lands. An act of March 3, 1829, directed the offer for sale of lead mineral lands in Missouri, after a descriptive advertisement should be issued, and six months' notice given. The act of March 3, 1847, by which the leases of lead mines were transferred from the War Department to the Treasury Department, established a general system of sale for the lead mineral lands, then the only important mineral lands worked on the public lands of the United States, at a minimum of five dollars per aere, subject to requirement of complete clearance under the lease, and to specific regulations as to the subdivisions, and proofs of mining title. The option of the mining occupant to continue under any existing lease was especially reserved.

This act was urgently called for by the people of Wisconsin and Iowa, in which States the lead-mine reservations had become a serious obstacle to the general improvement of the country. The area covered by these reservations was all valuable for agricultural purposes as well as for mining, although not large in the aggregate.

The discovery of gold mines on the Pacific coast was not accompanied by any action of the general government directed toward the raising of revenue from them, nor by the establishment of any system of supervision or superintendence constituting a practical possession by the United States. On the discovery of gold some years later in the district of Frazer's river, in British Columbia, a system of taxation was attempted by the British authorities, but its injurious consequences caused the abandonment of its principal requirements after a very brief trial.

In California the authority of the United States has never been exercised over the mineral lands further than to reserve them from sale and to throw them open to the public for mining, without tax or charge of any kind. No system of mining superintendence has been established, as in Australia. The local law, originally established by the miners themselves, was for some years the only law known, the State laws ultimately recognizing and establishing the principal parts of this mining code. The State of California has also imposed a lease tax of four dollars per month on mining claims held by aliens, the act being especially directed against the Chinese.

The production of gold in California, Oregon, Nevada, Arizona, Washington Territory, and British Columbia, all enters into the trade of San Francisco, with the exception of some exports direct to England from British Columbia. The

commercial statistics of that port, carefully and regularly compiled for some years past, show that the aggregates were, for—

1862	\$50,000,000
1863	55,000,000

Of these sums the annual product of British Columbia was nearly \$2,000,000, and the products of 1863 other than this were divided as follows:

California	\$34,500,000
Nevada	12,500,000
Oregon, Idaho, and Arizona	6,000,000
	53,000,000

One-fourth of this sum is the estimate of gold brought to San Francisco by private hands, three-fourths only, or \$39,700,000, being open to commercial examination and statement from the records of business houses and the mint.

The export statement at San Francisco, made up by commercial authorities, covers all sent to both the coastwise ports of the east and to foreign ports. The sums for several years are as follows:

For 1854	\$52,045,633
For 1855	45,161,731
For 1856	50,697,434
For 1857	48,976,697
For 1858	47,548,026
For 1859	47,640,462
For 1860	42,325,916
For 1861	40,676,758
For 1862	42,561,761
For 1863	46,071,920
For 6 months to July 1, 1864	28,993,711
For fiscal year 1863-'64	51,264,023

This statement includes an average of \$750,000 annually of foreign gold and silver coin, and recently from \$1,500,000 to \$2,000,000 the produce of British Columbia. The average of five years' export, 1859 to 1863 inclusive, would thus give \$41,000,000 only to which a duty or tax could be applied, as in Australia. At 2 per cent., the Australian rate for 1863, nearly, the proceeds of such tax or duty would be \$820,000 yearly.

To this account of production there are now to be added the sums realized in Colorado and Montana, or such portions of Idaho and Montana as do not send to San Francisco. The amount produced in these Territories is not definitely stated by any authority, and it can only be estimated. For 1863 it was less than \$5,000,000, the greater part, however, passing through no positive official or commercial record. In the last three fiscal years the coinage and assay of Colorado gold have been:

1861-'62 ending June 30, 1862	\$2,035,416
1862-'63 " 1863	2,893,337
1863-'64 " 1864	2,136,686

Gold of Idaho Territory was assayed and coined at New York and Philadelphia in the fiscal year 1863-'64 to the value of \$1,049,070. The entire coinage and assay of gold produced east of the Rocky mountains in 1863-'64 was about \$3,000,000, which represents all the available product of mines not taken into account at San Francisco.

The sums of treasure within reach of taxation on assay, or as the product of mines within reach of a system of mining superintendence, would, at the highest, be for the year 1863-'64—

On the Pacific coast	\$40,000,000
Colorado and the east	3,000,000
Total	43,000,000

The highest estimate for the next fiscal year 1864-'65 would not reasonably exceed \$45,000,000 in all. In both cases it is assumed that the entire product of the mines is reached, not alone the portion now coined and assayed in the mints.

The extent of the present reservation of gold and silver mineral lands in California is about 10,000,000 of acres, and when surveys are completed for the entire State, the quantity will be somewhat greater, most of these lands being capable of occupation. The whole area of the State is 121,000,000 of acres, of which one-half, at least, is wholly incapable of occupation, as mountains or deserts. Assuming 60,000,000 of acres as being in some way available for occupation, the mineral reserve becomes one-sixth of the surface capable of use.

The proportion of reserved mineral lands in other States and Territories cannot be stated, except by estimate. But for the purpose of examination the following areas may be assumed:

	Whole area.	Mineral reserve.
California.....	121,000,000 acres.	10,000,000 acres
Oregon.....	61,000,000 "	2,500,000 "
Washington.....	38,400,000 "	500,000 "
Dakota.....	62,500,000 "	1,500,000 "
Idaho.....	62,525,000 "	2,500,000 "
Montana	83,375,000 "	500,000 "
Colorado	67,725,000 "	5,000,000 "
Arizona	78,550,000 "	2,500,000 "

The entire probable reserve out of California thus becomes 15,000,000 of acres, and the whole 25,000,000 of acres.

The extent of this reserve of lands, in many cases capable of cultivation as well as containing minerals, has created much discontent in California, since no title can maintain possession but one dependent on actual mining. When abandoned as mines they cannot be occupied for cultivation, except at the risk of dispossession at any moment by an actual miner.

There is, and will continue to be, undoubtedly, a strong pressure for a disposition of a portion, at least, of the mineral lands in California, on the same principle and for the same reasons as the sale of lead-mine reservations in Wisconsin and Iowa in 1847. When mining becomes too expensive to remunerate the miner, he must abandon the lands, and cannot remain as a cultivator. It is said that a considerable area, once profitable for surface mining, is now so unoccupied, and that the interests of the people demand that it be put on sale for permanent title.

The bill (of Senator Conness) introduced into the Senate June 29, 1864, (S. 340,) of the last session, provides that on the memorial of the legislature of California, Oregon, or other State or Territory, the President may order survey and sale, under direction of the Secretary of the Interior, and according to the rules of the General Land Office. The minimum price is not named in this bill, but private memorialists urge that the minimum be thirty dollars per acre. The right of pre-emption and the security of mining titles are guaranteed in the bill.

THE DESTINATION OR DISTRIBUTION OF THE GOLD PRODUCT OF THE UNITED STATES.

The distribution of the gold mined in the United States, and its final destination require to be stated, with as near an approximation as may be practicable, to estimate its availability as a source of revenue.

The gold product of the Pacific coast was, for the first five years, nearly all brought to the mints at the east, Philadelphia and New Orleans, for coinage; but on the establishment of the branch mint at San Francisco, in 1854, the greater part was coined or assayed there. It was still shipped to the Atlantic cities as its commercial destination, however, until 1862, when the risks of transit in American vessels caused a large diversion to be made direct to England from the Isthmus, instead of coming to New York, as before. The establishment of the mint at San Francisco had some influence, apparently, in favoring this diversion, as sums of considerable magnitude then began to be shipped to England and China direct from San Francisco. The average of three years, 1856, 1857, and 1858, was nine millions to England, but for the three years following it fell to four millions each year. To China, the average treasure shipment was three millions, about half in silver, and this chiefly of Mexican or other foreign origin, for each year subsequent to 1857.

The following are the sums of California gold deposited at the eastern mints and the San Francisco branch mint, from 1848 forward.

Calendar years.	Eastern mints.	San Francisco mint.	Total.
1848.....	\$45,301	.....	\$45,301
1849.....	6,151,360	.....	6,151,360
1850.....	36,273,106	.....	36,273,106
1851.....	55,938,232	.....	55,938,232
1852.....	53,794,700	.....	53,794,700
1853.....	55,127,012	.....	55,127,012
1854.....	46,091,650	\$10,842,281	56,923,931
1855.....	28,124,958	20,860,437	48,985,395
1856.....	18,340,943	29,209,218	47,550,161
Half year 1857 to June 30..	10,601,350	12,526,827	23,128,177
Fiscal year 1858 to June 30..	21,492,352	19,104,367	40,506,719
1859.....	12,750,898	14,098,564	26,849,462
1860.....	6,793,900	11,437,012	17,230,912
1861.....	19,772,398	12,432,064	32,204,462
1862.....	13,080,594	16,501,814	29,582,408
1863.....	494,284	18,100,480	18,594,764
1864.....	1,521,953	14,841,350	16,362,303

From 1860 forward this statement includes silver produced on the Pacific coast, not combined with gold, amounting to from \$150,000 to \$850,000 each year. Silver parted from gold, and subsequently coined, is included in the value of the gold deposited, it is supposed, as those deposits are stated in the mint reports.

From this table it appears that the highest average product was from 1851 to 1854, reaching \$55,500,000 each year. The next three and a half years, to June 30, 1858, average \$45,763,000 annually, but immediately after this the amount falls off greatly. Four fiscal years, 1859 to 1862 inclusive, average but \$26,466,811 annually, and the last two fiscal years average but \$17,500,000 each.

What direction the gold product takes to avoid assay and coinage it is not easy to state, the supposed extent of private assaying being insufficient to account for the deficiency.

In the sums named above most of the Idaho gold is included, but none of that of Colorado. The Nevada gold and silver also are included, so far as coined or assayed in the United States, but most of the silver of Nevada is exported to England without being refined, and often in the ore. The distinction observed in constructing the previous table is to embrace all the products of the mines of the interior finding outlet at San Francisco. The following is the coinage of gold and silver of the Colorado and other interior mining districts, exclusive of the small amount mined in Virginia and Georgia:

Fiscal year 1859-'60.....	\$649,548
1860-'61.....	2,114,333
1861-'62.....	2,057,645
1862-'63.....	2,846,976
1863-'64.....	1,659,121

The additions from these eastern interior mines is therefore small, and it is apparent that the portion actually coined or assayed is short of the entire product, for the last two years, at least; perhaps because of dust retained in the Colorado district, and also on account of private assays.

Notwithstanding the great decrease shown to have taken place in the sums of gold coined or assayed since 1858, there has been no essential diminution in the shipments from San Francisco to various markets in the Atlantic cities and in foreign countries. In a previous table these annual exports from California have been given, from 1854 to 1864, and though a decline to \$42,000,000 yearly occurred from 1860 to 1862—three years—yet in 1863 \$46,000,000 was sent out, and in the year ending June 30, 1864, the export was \$51,264,000. Of this sum the total assayed or coined at all the mints and offices was but \$16,362,000.

Assay and coinage at the mints and public assay offices cannot, therefore, be now assumed to embrace more than one-third of the annual product of the mines.

The destination of the gold leaving San Francisco has greatly changed within three years past, as regards the proportion sent primarily to the Atlantic cities. The actual sums to each country can be given only from 1854 forward, the account being for calendar years.

Treasure sent from San Francisco to—

Year.	New York.	England.	China.	Panama.	Other countries.	Total.
1854.....	\$46,533,166	\$3,781,080	\$905,887	\$204,592	\$560,908	\$52,045,633
1855.....	38,730,564	5,182,156	889,675	230,207	128,129	45,161,731
1856.....	39,895,294	8,666,289	1,308,852	258,268	573,732	50,697,434
1857.....	35,531,778	9,347,743	2,993,264	410,929	692,978	48,976,697
1858.....	35,891,236	9,265,739	1,916,007	299,265	175,779	47,548,026
1859.....	40,146,437	3,910,930	3,100,756	279,949	202,390	47,640,462
1860.....	35,719,296	2,672,936	3,374,680	300,819	258,185	42,325,916
1861.....	32,628,011	4,061,779	3,541,279	349,769	95,920	40,676,758
1862.....	26,194,035	12,950,149	2,660,754	434,508	322,324	42,561,761
1863.....	10,389,330	28,467,256	4,206,370	2,503,296	505,667	46,071,920
1864 to Oct. 1..	8,745,277	28,364,870	5,813,208	277,382	571,822	43,772,559

The countries not named are the Hawaiian islands, Manilla, Mexico, British Columbia, and small amounts to Havana, Guatemala, &c. In 1862 a peculiar movement began, primarily as a measure of security against pirates, in the transit from the Isthmus on the Atlantic. This was the sending of large sums

to England not cleared or recorded as exports, but declared to be on account of eastern holders, and ultimately intended to be returned to New York. Not being entered as exports at the custom-house at San Francisco, the extent of the movement was not observed until it had been carried through most of two fiscal years. The following were the reported and the actual exports of coin and bullion to foreign ports from San Francisco :

	Reported.	Actual.	Unusual export.
Fiscal year 1862-'63.....	\$3,529,755	\$21,737,634	\$18,207,879
Fiscal year 1863-'64.....	6,285,055	42,020,000	35,734,945
Quarter ending September 30, 1864	2,876,000	11,640,612	8,764,612

This diversion of treasure from its usual course to New York is large, and it does not, so far at least, return in any form of remittance of precious metals back to New York from England. Much of it may be, and probably is, held as undrawn deposits abroad, or used when the market favors to create exchange, and thus pass as absolute sale. It is not, however, a commercial remittance in any ordinary sense, not being sent in the adjustment of balances, or in any way for the account of foreign owners.

No important or decisive effect on the stock of specie in the Atlantic cities, resulting from this movement, appears in the current statements of the stock of coin and bullion in the banks and government depositories at New York. The best calculation of this stock, derived from official statements as far as they can be made available, gives the following aggregates on November 1, 1864, and at the same date for five years previous.

Specie in banks and sub-treasury at New York.

November 1, 1859	\$25,300,000
November 1, 1860	27,900,000
November 1, 1861	50,700,000
November 1, 1862	40,801,000
November 1, 1863	38,370,251
November 1, 1864	33,958,867

The stock of the precious metals was thus greater in November, 1864, than in any year previous to 1861, and it was eight millions greater than the average of 1859 and 1860.

Including the above-named sums of unusual export of specie from San Francisco to England, the four fiscal years, 1860-'61 to 1863-'64, show an annual average going to foreign countries of \$42,168,669, in excess of the quantities imported; while the four previous years, ending June 30, 1860, gave an average export of \$51,120,625 in excess of all imports. The annual excess of specie exports, in other words, was less in the last four years than in the like period ending in 1860 by \$9,951,956—nearly ten millions of dollars—annually.

A proof of the absence of any undue commercial drain of specie to Europe is afforded in the rates of exchange prevailing in the New York market, which were, when quoted in gold, constantly below the par from June to October, 1864. The average nominal rate was $108\frac{1}{2}$ to 109, as is shown in the appended table, the par being nearly $109\frac{1}{2}$.

It is a remarkable fact, also, that for part of 1863, and particularly during 1864, extreme difficulty has been experienced in retaining the usual stocks of bullion and coin in the Bank of England and other national banks of Europe. The drain to the continent and to the east has taken all the available supplies received from America and Australia as fast as brought, many of the shipments, indeed, being sold for export before their arrival. The Bank of England raised its rate of discount no less than eight times during the year, for the sole purpose of stopping the drain of specie from its vaults. The very unusual dis-

count rate of 9 per cent. was maintained for two and a half months, and 8 per cent. for three months; the average for a year, from November, 1863, to November, 1864, being $7\frac{1}{2}$ per cent. The Bank of France had difficulties scarcely less; its rate of discount having been frequently raised to 8 per cent, and special purchases of gold being several times made to maintain the bank. A like condition prevailed in every capital and monetary centre of Europe, the average rate of discount at the national banks having been maintained at nearly or quite double the usual rates.

Generally the rate of interest for current commercial purposes has been much higher in Europe for the year referred to, and particularly in England, than in the United States; whereas it is usually but little more than half the prevailing rates here. The purpose of the high rates established by the Bank of England and other national establishments being the retention of gold against an exhausting drain, which would otherwise deplete their vaults so as to render the maintenance of specie payments impossible, the above facts are directly pertinent to the question of the retention and control of our own production of gold.

In Europe the cause of the drain appears chiefly to be the unusual extent of purchases of cotton and other raw materials for manufactures in Egypt, India, China, and other distant countries, to which the return of manufactured goods is insufficient to pay for these purchases. Cotton and other of these raw materials advanced greatly in price, and therefore large sums were required to move them; and, in addition, an unusually active speculative movement in them has been continued for a long period.

The general result of the movement in gold has, therefore, been to reduce the stocks held in reserve in England and France quite as much as the reserve has been reduced in the United States. As compared with 1860 the reduction in London is greater than in New York, and the relation of gold to general commerce and finance is in ampler proportions and on a safer footing in the United States than in either England or France, at the close of 1864. Tables are appended showing the rates of exchange on England prevailing at New York, and the rates of discount or interest both in the United States and Europe.

The only country presenting conditions analogous to the gold-mining interests of the United States is Australia; the next in magnitude being the Russian mines, which are, however, altogether unlike either the Australian or American, and whether paying royalty or not, would not illustrate the modes or consequences of raising revenue from them in any form. In Australia the first occupation was without law or regulation other than the miners established for themselves; but a system of superintendence was finally established, under mining surveyors and registrars for defined districts, the whole constituting a mining department in each of the great colonies, Victoria, New South Wales, and South Australia. There are mining leases granted, but no revenues of consequence can be defined as accruing at the mines under this superintendence. An export duty was laid, however, in 1856, of 2s. 6d. per ounce troy on all gold or bullion shipments out of Australia. This export duty has been vigorously opposed since its establishment, and, whether from that cause in part, or from other causes, an important decline has taken place in the gold product of Australia.

At the standard price of gold per ounce troy, £3 17s. 6d., the export duty of 2s. 6d. is near $3\frac{2}{15}$ per cent. In 1863 the export duty of the colony of Victoria (Australia) is stated to have been 1s. 6d. per ounce, which is less than 2 per cent.; but the revenue yielded by it in that year was £121,508, (\$588,100). Positive information as to other colonies or other proceeds of mining taxes in Australia is not accessible, but it is evident that the rate of export duty first established has been reduced, and that vigorous opposition was developed to this or any other mode of taxing the mines. The British home government has received no revenues from the Australian mines.

In California it has been attempted to continue the gold standard of currency notwithstanding any changes in the price of gold in the Atlantic States, and the result has been that a severe monetary pressure, and great embarrassments to business, have constantly prevailed there. A reduced production of gold in 1863, with short crops in 1863 and 1864, have combined to reduce the resources of all classes there below the average condition for several years previous. Many mining locations have been abandoned in consequence, and the power of the miners to bear taxation has been much lessened.

Without a surplus of gold or other products so great as before for exportation, the effect of the eastern currency in competition with gold has been to increase the cost of doing business there, and to add to their expenses without compensating addition to their proceeds or profits.

Respectfully submitted.

LORIN BLODGET.

TREASURY DEPARTMENT,
November 16, 1864.

APPENDIX.

Rates of sterling exchange at New York, as quoted in gold.

The class quoted is best bankers' 60 day bills; bankers' short sight being one per cent. higher, and commercial bills one per cent. less, on the average. The par is nearly $109\frac{1}{2}$, calculated at the mint price of the sovereign, which is now \$4.86 34.

May 30, 1864.....	109 $a109\frac{1}{2}$	September 22 to 26, 1864..	108 $\frac{1}{2}$ $a109\frac{1}{2}$
June 21, 1864.....	110	September 27 to 29, 1864..	108 $\frac{1}{2}$ $a109\frac{1}{2}$
July 25, 1864.....	109 $\frac{1}{4}$	October 3, 1864.....	108 $a108\frac{3}{4}$
August 2, 1864.....	109	October 4 to 6, 1864.....	108 $\frac{1}{2}$ $a109$
August 6 to 13, 1864....	108 $a108\frac{1}{2}$	October 10 to 11, 1864....	108 $a108\frac{1}{2}$
August 15, 1864....	108 $a108\frac{3}{4}$	October 12, 1864.....	108 $a109$
August 16 to 19, 1864....	108 $a108\frac{1}{2}$	October 13 to 18, 1864....	108 $\frac{1}{2}$ $a109\frac{1}{2}$
August 24, 1864.....	108 $a108\frac{1}{4}$	October 20 to 23, 1864....	109 $a109\frac{1}{2}$
August 27 to 31, 1864....	108 $a108\frac{3}{4}$	October 25 to 28, 1864....	109 $\frac{1}{4}$ $a109\frac{1}{2}$
September 3, 1864.....	109 $a109\frac{1}{8}$	October 31 to Nov. 6, 1864..	109 $\frac{1}{2}$ $a109\frac{3}{4}$
September 5 to 10, 1864....	108 $\frac{1}{2}$ $a109\frac{1}{4}$	November 8 to 12, 1864....	109 $\frac{1}{2}$ $a110$
September 12 to 15, 1864....	108 $\frac{3}{4}$ $a109\frac{1}{2}$	November 15, 1864.....	109 $a109\frac{1}{2}$
September 16 to 21, 1864....	109 $a109\frac{1}{2}$		

In August, and again in October, the market is quoted as enabling gold to be imported from Europe at a profit.

Rates of interest prevailing in Europe; November, 1863, to November, 1864.

BANK OF ENGLAND RATES OF DISCOUNT.

November 15, 1863, rate continuing at 6 per cent.

December 3, 1863, rate raised from 6 to 8 per cent.

December 24, 1863, rate reduced from 8 to 7 per cent.

January 20, 1864, rate raised from 7 to 8 per cent.

February 11, 1864, rate reduced from 8 to 7 per cent.

May 2, 1864, rate raised from 7 to 8; May 5, from 8 to 9* per cent.

* "A 9 per cent. rate of discount has not been known since November 5, 1857. The rate was raised November 10, 1857 to 10 per cent., when the government found it necessary to relax the Bank Act."—*London Times*, May, 1864.

May 19, 1864, rate reduced from 9 to 8; May 26, from 8 to 7 per cent.
 June 16, 1864, rate reduced from 7 to 6 per cent.
 July 25, 1864, rate raised from 6 to 7 per cent.
 August 4, 1864, rate raised from 7 to 8; September 9, from 8 to 9 per cent.
 November 15, 1864, rate continuing at 9 per cent.
 Standing at 6 per cent. 2 months; at 7 per cent. $4\frac{1}{2}$ months; at 8 per cent.
 3 months; at 9 per cent. $2\frac{1}{2}$ months; average for the year, $7\frac{1}{2}$ per cent.

BANK OF FRANCE RATES OF DISCOUNT.

November 12, 1863, rate advanced from 6 to 7 per cent.

March 23, 1864, rate reduced from 7 to 6 per cent.

May 5, 1864, rate advanced from 6 to 7 per cent.

May 10, 1864, rate advanced from 7 to 8 per cent.

May 18, 1864, rate reduced from 8 to 7 per cent.

May 25, 1864, rate reduced from 7 to 6 per cent.

September 15, 1864, rate advanced from 6 to 7 per cent.

October 13, 1864, rate advanced from 7 to 8 per cent.

November 15, 1864, rate continuing at 8 per cent.

Rates of discount at the Bank of France standing at 6 per cent. 5 months;
 at 7 per cent. 6 months; and at 8 per cent. 1 month; average for the year,
 $6\frac{2}{3}$ per cent.

RATES OF DISCOUNT IN LEADING EUROPEAN CITIES—AT BANK.

	Nov., 1863.	Jan. 1, 1864.	Aug., 1864.	Nov. 1, 1864.
London.....	6	7	8	9
Paris.....	7	7	6	8
Vienna.....	5	5	5	5
Berlin.....	$4\frac{1}{2}$	$4\frac{1}{2}$	5	7
Frankfort.....	5	5	$3\frac{1}{2}$	$5\frac{1}{2}$
Amsterdam.....	$4\frac{1}{2}$	5	$4\frac{1}{2}$	7
Turin.....	8	8	7	9
Brussels.....	6	6	6	6
Hamburg.....	$5\frac{3}{4}$	6	6	5
St. Petersburg.....	6	8	$6\frac{1}{2}$	$6\frac{1}{2}$

Rates of discount in the United States.

	NEW YORK.	SAN FRANCISCO.	
	Bank rate.	Bank rate.	Open market.
November, 1863.....		Per month.	Per month.
December, 1863.....	$1\frac{1}{2}$ a 2 per cent.	$2\frac{1}{2}$ a 4 per cent.	$2\frac{1}{2}$ a 4 per cent.
January, 1864.....	$1\frac{1}{2}$ a 2 per cent.	$2\frac{1}{2}$ a 4 per cent.	$2\frac{1}{2}$ a 4 per cent.
February, 1864.....	$1\frac{1}{2}$ a 2 per cent.	$2\frac{1}{2}$ a 3 per cent.	$2\frac{1}{2}$ a 3 per cent.
March, 1864.....	$1\frac{1}{2}$ a 2 per cent.	$2\frac{1}{2}$ a 3 per cent.	$2\frac{1}{2}$ a 3 per cent.
April, 1864.....	$1\frac{1}{2}$ a 2 per cent.	$2\frac{1}{2}$ a 4 per cent.	$2\frac{1}{2}$ a 4 per cent.
May, 1864.....	$1\frac{1}{2}$ a 2 per cent.	$2\frac{1}{2}$ a 4 per cent.	$2\frac{1}{2}$ a 4 per cent.
June, 1864.....	$1\frac{1}{2}$ a 2 per cent.	$2\frac{1}{2}$ a 4 per cent.	$2\frac{1}{2}$ a 4 per cent.
July, 1864.....	$1\frac{1}{2}$ a 2 per cent.	$2\frac{1}{2}$ a 4 per cent.	$2\frac{1}{2}$ a 4 per cent.
August, 1864.....	$1\frac{1}{2}$ a 2 per cent.	$2\frac{1}{2}$ a 3 per cent.	$2\frac{1}{2}$ a 3 per cent.
September, 1864.....	$1\frac{1}{2}$ a 2 per cent.	$2\frac{1}{2}$ a 3 per cent.	$2\frac{1}{2}$ a 3 per cent.
October, 1864.....	$1\frac{1}{2}$ a 2 per cent.	$2\frac{1}{2}$ a 3 per cent.	$2\frac{1}{2}$ a 3 per cent.
November, 1864.....	$1\frac{1}{2}$ a 2 per cent.	$2\frac{1}{2}$ a 3 per cent.	$2\frac{1}{2}$ a 3 per cent.

*Importation of specie from America (United States) in 1863 into England.—
British commercial statement.*

January, 1863.....	\$4,384,999, and £1,800
February, 1863.....	4,858,210
March, 1863.....	6,601,884, and 3,745
April, 1863.....	2,916,877, and 11,480
May, 1863.....	1,984,479, and 8,310
June, 1863.....	1,136,781, and 2,200
July, 1863.....	2,772,386, and 6,920
August, 1863.....	3,750,934, and 7,578
September, 1863.....	3,177,869, and 1,115
October, 1863.....	5,332,854
November, 1863.....	2,143,794, and 3,860
December, 1863.....	6,023,212, and 2,000
Total.....	45,078,279, and 48,008

By Cunard line to Liverpool.....	\$12,459,461, and £17,37
By Inman steamers to Liverpool.....	26,343,116, and 30,63
By Allan line to Liverpool.....	501,903
Total to Liverpool.....	39,304,480, and 48,008
By Southampton steamers.....	5,773,799
Total.....	45,078,279

British official statement of imports and exports of gold and silver from and to the United States for three years.

	Imports from U. S.	Exports to U. S.	Imports, U. S. values.	Exports, U. S. values.
1861.....	£66,683	£7,381,953	\$329,746	\$35,728,652
1862.....	10,064,162	37,528	48,710,544	181,635
1863.....	8,147,524	54,198	39,434,016	262,318

Gold and silver imports and exports of Great Britain for three years, 1861 to 1863.

COUNTRIES.	1. GOLD.					
	Imports.			Exports.		
	1861.	1862.	1863.	1861.	1862.	1863.
Russia.....	\$2,697,588	\$3,663,115	\$4,377,935	.....	\$8,702,189	\$13,106,028
Germany, Holland, & Belgium.....	4,289,344	2,081,253	1,529,484	\$100,232	1,685,699	5,345,262
France.....	12,121,746	445,183	907,723	4,831,791	30,764,008	16,953,692
Portugal.....	42,253	29,016	7,473	1,630,698	4,682,434	3,091,574
Spain.....	33,038	59,745	24,674	3,134,171	6,740,639	5,102,037
Gibraltar and Malta.....	133,807	59,876	49,983	498,588	512,358	1,149,384
Turkey.....	134,697	2,067	476,401	2,391	5,440,625	171,984
Egypt, for India and China.....	75,064	17,956	79,178	3,855,036	9,290,966	16,812,621
Africa, West and South.....	421,806	527,366	360,241	753,917	138,496	905,124
Australia.....	30,643,129	32,451,004	29,017,581	.....	.....	94,230
British Columbia.....	23,159	53,666	60,544	.....	.....	.....
British North America.....	248,103	250,552	167,624	3,056,828	1,371,559	624,805
Mexico, South America, and West Indies.....	4,526,886	7,896,286	18,859,321	917,466	5,888,426	1,482,778
Brazil.....	3,218,256	1,306,326	309,184	98,184	1,978,443	8,136,161
United States.....	186,021	47,100,140	36,400,101	35,321,773	177,483	193,232
Other countries.....	78,558	390,380	23,053	192,616	127,577	898,938
Total.....	58,873,455	96,333,927	92,650,499	54,393,720	77,497,901	74,067,870

2. SILVER.

COUNTRIES.	Imports.			Exports.		
	1861.	1862.	1863.	1861.	1862.	1863.
Germany, Holland, & Belgium	\$2,538,415	\$13,103,361	\$9,979,460	\$4,134,880	\$3,171,028	\$3,829,374
France	3,337,287	10,662,384	6,082,544	5,095,247	4,111,401	6,089,470
Portugal and Spain	720,695	490,650	297,486	16,122	39,717	22,661
Turkey	15,294	12,139	620		4,380,321	
Egypt, for India and China	12,081	10,672	8,359	35,234,421	51,837,412	42,668,220
West and South Africa	26,799	50,399	58,109	138,579	124,664	147,218
Mexico, South America, and West Indies	24,430,442	30,211,609	32,193,289	480,602	128,908	353,204
Brazil	329,164	425,165	476,755	723,711	211,135	242,058
United States	136,725	1,610,404	3,033,915	406,879	4,153	69,072
Other countries	315,341	306,633	568,008	104,215	432,125	984,006
Total	31,862,243	56,883,416	52,698,545	46,334,656	64,440,864	54,405,283

3. TOTAL GOLD AND SILVER.

	Imports.			Exports.		
	1861.	1862.	1863.	1861.	1862.	1863.
Russia	\$2,697,588	\$3,700,441	\$4,416,432		\$8,980,141	\$13,106,828
Hanse Towns	2,150,809	9,074,404	4,220,562	\$1,616,405	1,180,941	7,080,557
Holland	662,465	793,174	2,589,744	1,687,611	2,057,193	1,071,363
Belgium	4,014,485	5,217,036	4,698,638	931,095	1,618,593	1,022,716
France	15,459,033	11,107,568	6,990,267	9,927,038	34,875,409	23,043,163
Portugal	616,422	469,582	286,354	1,633,800	4,696,092	3,091,574
Spain	179,564	109,829	43,279	3,147,191	6,766,697	5,124,718
Gibraltar and Malta	337,943	190,759	196,848	498,588	512,358	1,149,384
Turkey	149,992	14,205	477,021	2,391	9,820,945	171,984
Egypt	87,144	28,624	87,536	39,089,457	61,128,377	59,480,841
West and South Africa	448,505	577,765	418,350	892,496	263,160	1,052,342
Australia	30,646,048	32,452,374	51,052,610			103,489
British Columbia	24,810	53,666	61,294			
British North America	285,826	345,208	454,055	3,126,369	1,462,266	637,655
Mexico, South America, and West Indies	28,957,328	38,107,895	19,408,430	1,398,068	6,017,335	1,835,981
Brazil	3,547,420	1,731,491	785,938	821,895	2,189,577	8,378,219
United States	322,746	48,710,544	39,434,016	35,728,653	181,635	262,304
Other countries	147,470	432,778	118,164	2,27,320	188,044	1,860,835
Totals	90,735,698	153,217,344	145,349,043	100,728,376	141,938,764	128,473,154

Gold and silver imports and exports of Great Britain for nine months, ending September 30, 1864.

1. GOLD.

	Imports.	Exports.
Russia	\$234,517	
Germany, Holland, and Belgium	1,017,775	\$379,171
France	572,204	26,259,188
Spain and Portugal	503,796	7,567,059
Gibraltar, Malta, and Turkey	57,475	483,806
Egypt, for India, and China	159,633	7,926,357
West and South Africa	340,431	675,146
Australia	11,721,135	58
British Columbia	57,819	

	Imports.	Exports.
British North American provinces.....	418, 742	436, 529
Mexico, South America, and West Indies..	20, 245, 652	742, 858
Brazil	254, 386	4, 432, 225
United States.....	25, 012, 820	884, 863
Other countries.....	294, 717	28, 266
 Totals	 60, 891, 101	 49, 815, 526

2. SILVER.

Germany, Holland, and Belgium.....	\$9, 981, 440	\$3, 072, 843
France.....	4, 343, 213	9, 366, 378
Egypt, for India, and China	3, 064	25, 111, 207
Mexico, South America, and West Indics..	27, 969, 102	192, 173
Brazil	235, 316	556, 590
United States.....	487, 291	22, 414
Other countries.....	814, 872	943, 369
 Totals	 43, 834, 297	 39, 264, 974

3. GOLD AND SILVER.

	Imports.	Exports.
Germany, Holland, and Belgium.....	\$10, 992, 215	\$3, 452, 013
France.....	4, 915, 417	35, 625, 565
Spain and Portugal.....	756, 129	7, 695, 445
Egypt, for India, and China	162, 697	33, 037, 564
Australia	11, 721, 918	40, 584
Mexico, South America, and West Indies..	48, 214, 754	935, 030
Brazil	489, 701	4, 988, 816
United States.....	25, 500, 111	907, 277
Other countries.....	1, 965, 456	2, 398, 206
 Totals	 104, 725, 398	 89, 080, 500

T.

REVENUE FROM MINERAL LANDS.

COMMUNICATION OF JAMES W. TAYLOR TO THE SECRETARY OF THE TREASURY

SAINT PAUL, November 23, 1864.

SIR: I submit herewith, in pursuance of your verbal instructions, some observations upon (1) the disposal of mineral lands with a view to revenue, and (2) the reorganization of assay offices in mining districts.

The Commissioner of the Land Office in 1862 said: "The great auriferous region of the United States in the western portion of the continent stretches from the 49th degree of north latitude and Puget sound to the 30° 30' parallel, and from the 102d degree of longitude west of Greenwich to the Pacific ocean, embracing portions of Dakota, Nebraska, Colorado, all of New Mexico, with Arizona, Utah, Nevada, California, Oregon, and Washington Territories. It may be designated as comprising seventeen degrees of latitude, or a breadth of eleven

hundred miles from north to south, and of nearly equal longitudinal extension, making an area of more than a million square miles."

Within this district mining will always be the leading industry, and gold and silver the principal productions. East of the mountain ranges which form the eastern boundaries of California and Oregon, and west of the 100th meridian of longitude, agriculture is limited by aridity of climate and the necessity of irrigation. The grasses are rich and nutritive—very favorable to stock-raising; but immense tracts will never be cultivated. Hence, gold, silver, and other metals, with probably herds of cattle, will be the staples of production, while breadstuffs, manufactures, machinery, &c., will be transported for a very long period from the older States in greater proportion than is usual in our domestic exchanges.*

In these interior districts the occupation and use of the soil by the miner is the great interest of *realty*—real estate—and, in the matter of taxation, asks to be treated by the national government as land and its cultivation are regarded and treated in the agricultural States. The miner, digging, washing, and blasting the soil for an annual product of gold or silver, regards himself (and is it not a correct view?) as in the same situation as the farmer of an eastern State, who works the soil for an annual product of grain. We impose an income tax on the *profits* of the farmer; the miner is willing to pay the same, but protests against an appropriation of a percentage of his *gross* production.

If farming lands and other real estate are left in the Atlantic and Mississippi States, as a proper, if not an exclusive subject of State taxation, why should not the mineral lands of the Territories be left to meet the exigencies of territorial revenue? The nation occupies other grounds and subjects for the purpose of revenue.

Still the title of mineral lands is in the nation. They are excepted as yet from survey; they are not subject to pre-emption. It has become necessary to recognize individual rights and interests in mineral lands. Here is an opportunity for revenue. How shall it be obtained? Shall government take the position of a landlord, granting leases, reserving rents, and enjoining future revaluations with new terms of leasehold? Or shall government adhere to the system of absolute sales, with proper modifications, and give patents in fee simple?

The question is not new. In 1823, when the disposition of valuable mineral lands in the State of Missouri was under discussion in Congress, T. H. Benton, senator from that State, demanded their sale with allodial tenure, and opposed the relation of landlord and tenant between the government and citizen. When the lead mines near Galena were first occupied, the leasehold system, enforced by military authority, was tried, but the industrial, social, and even financial results were not satisfactory, and Congress at length abandoned the experiment, and directed the survey and sale of the Galena mineral lands as usual. (See Abridged Debates of Congress for 1823, vol. 7, p. 364, for Mr. Benton's speech advocating sales of mineral lands. Extracts from it are copied and annexed, appendix No. 1. I submit also, as appendix No. 2, a communication from Major John P. Sheldon, of Wisconsin, who had charge, as an officer of the government, of the Galena lands.)

The iron and copper lands of Lake Superior were first leased, but afterwards Congress directed their absolute sale, which is the present policy.

The Commissioner of the Land Office furnished the Committees on Public Lands in both houses, at the last session of Congress, with the draught of a bill which proposes to retain the government title, but permits the occupation of

* See papers "Commerce of the Pacific Coast" and "Overland Trade and Communications between the Pacific Coast and the Mississippi States," in a report of the Secretary of the Treasury on the foreign and domestic commerce of the United States made to the Senate June 25, 1864.

"mineral lands" on the payment of annual sums in the nature of licenses or rents. The measure was opposed by the senators and representatives from the mining States and Territories, and failed to become a law. It is annexed, for the purpose of reference, as appendix No. 3.

The Commissioner of the Land Office advocated at the last session the sale of a very important class of mineral lands, namely, coal-bearing lands, and a bill was drawn by him which became a law. It is annexed,* (appendix No. 4.)

* See also Session Laws, 1864, p. 343.

Another bill for the disposal of mineral lands was presented to the Senate by Mr. Conness, of California, but at so late a date in the session (June 29) that no action occurred. This bill received the approval of senators and representatives from the Pacific States and mining Territories, so far as it was practicable to consult them. Mr. Conness afterwards (July 4) reintroduced the bill with some amendments, especially one which made the action of the bill independent of State or Territorial legislation. This amended bill follows as appendix No. 5. * * * * *

It proposed only to extend the right of pre-emption (the price was not named in the bill, but \$30 per acre has been suggested) to parties, both individuals and associations, who occupy and improve claims to mineral lands in accordance with the local mining codes. The exploration of the mining districts by prospectors, and the occupation of claims, was not to be interfered with—on the contrary, was to be encouraged and legalized; but whenever the miner desired the fee-simple, and was willing to pay the advanced rate named, then government would hold itself ready to survey and sell as elsewhere on the public domain. The claims first entered would, of course, be those which had been fully tested and found valuable; but soon every discoverer would consider it his interest to get in the title from the government as the most essential preliminary to the trial or development of a claim, either by co-operative labor or with the aid of capital. Parties practically familiar with the western mines have warmly approved Mr. Conness's proposition, not only as conducive to private interests and the welfare of society, but as certain to afford a material increase of revenue.

It is submitted that the price of gold and silver lands should be required to be paid in gold or silver coin, or bullion. * * * * *

The legislature of Colorado Territory, at the session of 1863, enacted a law providing for the reservation of one claim on each quartz lode that might be discovered after its passage, for the purpose of creating a school fund; and Governor John Evans, in his message of February 3, 1864, to the Colorado legislature, recommended measures to obtain the sanction of Congress to its provisions. Hon. J. N. Goodwin, governor of Arizona Territory, in his first message, (September, 1864,) recommended the taxation of "the proceeds of all dividend-paying mines," and also suggested "that hereafter the discoverers of mines which are taken up and recorded be required to locate next to the discovery claim one claim which shall be the property of the Territory." These practical suggestions may indicate an additional measure for the consideration of Congress. It might be made a condition of title to mineral lands, that every tenth claim should be reserved to the government, without liability to assessment or forfeiture. The national treasury might thus, as a stockholder or claimant, share in the future development of the mines.

There is another subject to which I desire to recur.

The national government would greatly advance the interests of miners and mining, by establishing at every well-defined centre of gold or silver production an assay office—multiplying those offices very liberally, and creating no more

* This act prescribes the manner of obtaining title to sites of towns projected on the public domain—details which may suggest a method of selling fractional claims or shares in a mine.

branch mints. I estimate that if an assay office was made accessible to every mining district, which, during the year 1865, will produce \$10,000,000 of bullion, their locations geographically would be as follows:

1—3. Three in California: one with the mint at San Francisco, one at Marysville, or central to the northern mines, and one at _____, or central to the southern mines, representing the collection and assay of treasure at.....	\$30, 000, 000
4. One for the State of Oregon and Territory of Washington, with the branch mint at Dalles City.....	10, 000, 000
5. One central to the Territory of Idaho—say at the Boisé mines.	10, 000, 000
6—7. Two in Nevada: one at Virginia City, and another near the eastern boundary, or central to the Reese River mines, (for assay of silver).....	20, 000, 000
8—9. Two in Arizona: one central to the Colorado gold field, and one central to the Gila silver region.....	20, 000, 000
10—11. Two in Colorado, where the gold product of 1865 will not be less than.....	20, 000, 000
12. One near Fort Benton, in Montana Territory, central to the mines of the Upper Missouri.....	10, 000, 000
Total treasure product for 1865.....	120, 000, 000

But there remain four more great interior districts, where the precious metals are known to exist, but on account of Indian hostility, &c., have not been developed, namely, New Mexico, Utah, (here the Mormon organization opposes mining,) the territory near Fort Laramie, transferred to Dakota by the bill organizing Montana on the north, and the Territory of Dakota. Before the year 1865 has elapsed, these localities will be added to the gold and silver producing territories. They should, therefore, be included in a comprehensive reorganization of national assay offices, as follows:

13—16. One at Santa Fé, in New Mexico; one at Great Salt Lake City, in Utah; one at Fort Laramie, in "the territory transferred to Dakota;" and one near the Black Hills gold field, reported by Lieutenant Warren, and soon to be relieved from Indian hostility, in Dakota.

There are sixteen central positions, where now, or very soon, an assay office should be opened by the national government to the mining population of the vicinage. Those situated in New Mexico, Utah, the "territory transferred to Dakota," and Dakota, will be required as soon as the arrangements for them can be completed. I anticipate a production of gold and silver for the year 1866 of \$200,000,000.

These assay offices established, their annual expenses would be defrayed by an assay duty of one per cent., and the next step by the government to the custody and virtual control of our gold and silver product could be easily taken. Let the assay officers be authorized to offer an option to the miners to take their bars of bullion, or to receive gold notes—yellow notes—payable at the mints in gold coin, less a percentage, which would be the minimum of expense for transporting and coining the bullion thus deposited with the government. How rapidly would the mountains, and even the sea-coasts, be filled with such a government issue of treasure-notes, powerfully contributing to a general restoration of specie payments.

* * * * *

In submitting the above estimates of the annual production of gold and silver, I concur with the Commissioner of the General Land Office, who computed "the yield of the precious metals" in 1862 at one hundred million dollars, although I am not unaware that the computations of the San Francisco press greatly reduce the aggregate. The transportation of the ore of gold and silver

through commercial channels does not fully indicate the extent of its production, nor can we depend upon mint statistics for this purpose. Immense amounts are hoarded by the miners, are absorbed in the local demands of business, or secretly transported from the country. In presenting the foregoing schedule of mining districts with their probable production for 1865, I have been governed by the following considerations :

1. California cannot have less than a population of 30,000, who are actually engaged in mining, averaging \$1,000 per annum, (less than \$3 per day,) or an annual aggregate of.....	\$30,000,000
2. Nevada has a population of 60,000, of whom one-third, or 20,000, are practically miners, averaging \$1,000 per annum....	20,000,000
3. Of the population of Oregon and Washington, 10,000 are also receiving \$1,000 each per annum as miners.....	10,000,000
4. Of the 20,000 people in Idaho, probably one-half are miners, averaging \$1,000 per annum.....	10,000,000
5. Montana has 20,000 population, half actually mining...	10,000,000
6. Colorado has a population of 60,000, of whom 20,000 must be receiving \$1,000 from mines	20,000,000
7. Arizona, if Indian hostilities are suppressed, will probably reach an annual product during 1865 of.....	20,000,000
	<hr/>
	120,000,000

The ratio between the mining and other population, observed by the census of 1860, was as follows :

	Total Population.	Miners.
California.....	365,439	82,573
Nevada.....	6,857	2,905
Colorado.....	34,270	22,086

As to the average production of each miner, I cannot suppose that \$1,000 is too large; indeed, it may be questioned as too small, since, in most of the mining districts, \$4 to \$5 per day is paid to laborers by the proprietors of claims, and surface mines are usually relinquished if yielding less than \$5 per hand as a daily average.

Observations at different points on the Missouri river, during the summer of 1864, establish an emigration of 150,000, destined for the mining districts of the mountains, with but few women and children. As this population is now constituted, probably one-third, or 50,000, will be directly engaged in the production of gold and silver; and if so, the result will not only correct any error in the foregoing estimate, (perhaps in the instance of Arizona,) but may swell the aggregate treasure product of 1865 to \$150,000,000. If, during 1865, a similar exodus shall add an equal population to the Territories of the interior, (which may be reasonably expected,) the estimate of \$200,000,000 as the production of 1866 will not prove excessive.

The prospective population and production of the mining districts, as here anticipated, will impress every thoughtful mind with the necessity of a more vigorous and systematic administration of the Territories. Especially must the government adopt measures adequate for the fullest security of persons and property, if Congress shall provide for an increase of revenue, in either of the methods suggested, from the mining communities. Events are rapidly establishing the necessity of a new and comprehensive policy in regard to the immense auriferous districts of the Rocky mountains, and which should now be matured, to take effect immediately upon the successful termination of the war, perhaps previously. The permanent welfare of the country demands that the nation should reach by roads and seize by settlements the inexhaustible repositories of gold and silver over which it is proposed to extend the collection of

internal revenue. Nor must this be left exclusively to accident, to the caprices of the squatter and prospector. The great interest of revenue, as well as the national unity, will require the organized and omnipresent agency of the government in the new communities of the mountains.

In the midst of the present war the central route of a Pacific railroad was first recognized by Congress, and its prompt construction assured by a liberal loan of public credit in addition to a grant of lands. This preference results from the concentration of population in Nebraska and Kansas, in Colorado, at Great Salt Lake, and in Nevada—four leading landmarks of the overland line between St. Louis and San Francisco. These settlements, with the adjacent discoveries of gold, silver, iron, and coal, are a warrant for the increase of population within ten years to aggregates adequate to support a railroad by its way traffic and travel alone, leaving the whole through business for the net profits of the line. All this is now recognized as practicable—as no longer visionary. But what if the Territories along the southern frontier shall advance to the same position in population, mineral discovery, &c., which existed on the central route in 1862, when the Pacific railroad received the aid of congressional legislation? Or suppose, in the course of a single year, that the population of Idaho and Montana shall mount to 100,000 souls, with an annual gold export of \$30,000,000, and the whole basin of the Yellowstone river, with the entire line of the Black hills, shall be discovered to be so rich in the precious metals as to assure the speedy organization of Dakota, Montana, and Idaho as States of the Union before the year 1868. Certainly, these new communities, with all the migrations of people and commodities inseparable from their settlement and future intercourse, will not be forced into the circuitous transit by the Union Pacific railroad. Direct routes will be necessary, and it will be the part of wise statesmanship at Washington to anticipate the location and prosecution of direct communications on the general routes, north and south, as well as central, which were indicated ten years ago by the first appropriation for a Pacific railroad survey. When that clause was inserted in 1854 in the military appropriation bill, all western men anticipated that three great thoroughfares from the Mississippi to the Pacific—one from the lakes to the Columbia river, one from St. Louis to San Francisco, and a third between the Gulf of Mexico and California—were certain of final consummation; and now, when we witness the inevitable progress of mining adventure and population southward, in Arizona, and northward, in Idaho, is it not palpable that the success of the Union Pacific line will be immediately followed by the prosecution of similar enterprises on the parallels of 35° and 45° , recognized as the latter already is by a congressional grant of lands at the session of 1863-'64 to a Northern Pacific Railroad Company?

Given anywhere a permanent and productive population, and the railroad immediately becomes a social necessity, which asserts itself, according to experience in America, in the proportion of one mile of railroad to every thousand of population.

Still it is not expected, nor is it in any sense desirable, that Congress should hasten to advance the national credit to other Pacific railroads. The communities of the northern and southern frontiers, in the present financial situation, must await, with patience and confidence, the results of the experiment which is in progress through Nebraska, Kansas, Colorado, Utah, and Nevada. Although that line has more engineering difficulties to encounter, wider and more sterile areas to traverse, and less facilities of navigable streams in aid of construction, than either the northern or southern line, yet there is little doubt that the great work will be justified by results. If the English colony of Victoria (in Australia) could build 350 miles of railroad at an expense of £9,000,000, and yet receive into its treasury a net revenue, in 1863, of £433,615, discharging within £106,385 the entire interest account at six per

cent. on the cost of construction, what may we not expect from a continental trunk road, which shall concentrate the transportation of the Central States between the Missouri river and the bay of San Francisco? I do not doubt that it will be the disposition as well as the duty of the northern and southern frontiers to await the construction and practical success of the Central railway, and to postpone overtures for equal legislative aid until the financial solution is complete and apparent. By that time, also, they will each exhibit a cordon of settlements which will present the same assurance of prospective wealth and population as existed in 1862 on the parallel of 40°, and which justified (as all now admit) the congressional intervention in behalf of the Union Pacific railroad.

But, in acknowledgment of such forbearance, as well as for the sake of vital national interests, Congress should immediately designate, construct, and protect emigrant or colonization roads, anticipating by their location the future railway communications, which population will finally demand and establish. Let this be done, not nominally, but effectually—not merely designating as a borderer blazes his way through a forest, but *constructing* and *protecting*, in the fullest sense of those words, such highways for the emigrant from the Mississippi, to and through the Rocky mountains, and the pioneers of the future States on our northern and southern frontiers will (I repeat) postpone all application for further railway legislation, (except an appropriation of lands in behalf of a southern line, similar to the act of July 2, 1864, organizing the Northern Pacific Railroad Company,) at least for a decade of years. They will be fully content with measures ample and adequate for the security of overland emigration. They would be very unreasonable, grossly exacting, if they were not satisfied. For what is involved in the construction and protection of an emigrant or colonization road? This, and nothing less—that a single family of man, wife and children, may leave a home in an eastern or Mississippi State, and follow such a road through the solitudes of plains and mountains, with full security in making a farm or staking a mining claim, at every stage of his journey. Such a proposition implies that the government at Washington is seen and known and respected over the remote districts of the national territory, as never before; that savage hostility is suppressed everywhere; that barbarous tribes are firmly secluded upon reservations; that the surveyor is ever ready to define the occupation of land; in a word, that the power and protection of the nation pervades all the space of the nation. How little this seems in the statement; how vast it will be found as a stage of social and political progress over full half of the map of the United States.

This will appear from a brief summary of the situation of the overland routes so often mentioned—the Central, the Northern, and Southern.

Even on the overland stage route, the central, with all the advantages of long and permanent settlements of whites, we hear of frequent Indian attacks upon emigrants, although lately repressed with a firm hand by Colonel Conner and his California command.

On the northern route, the traverse of the Territories of Dakota, Montana and Idaho, the government has been engaged with 5,000 men and an expenditure, during the years 1862, '63, '64, of at least \$20,000,000 in the subjugation of hostile Sioux Indians who are massed upon the Upper Missouri to the number of 5,000 warriors, and who resist all communications overland from Minnesota, or by the navigable channel of the Missouri river, with the gold fields of the Upper Missouri and Yellowstone rivers.

On the southern route the formidable tribes of Apaches and Comanches make emigration insecure, and we have recent intelligence from Arizona of the massacre of miners in the newly discovered placers of the Colorado valley.

A safe wagon road—an emigrant road—is a proposition which imposes upon the government no slight task; and yet there can be no evasion of the duty to establish such security of communication.

What is the policy of the English government under similar circumstances? The colony of New Zealand is engaged in a war with the Maoris, a native population, about as numerous as the Sioux Indians, and even more formidable as warriors. For their conquest a force of 15,000 troops, two-thirds regulars, have been employed. Already the question of future security to the colonists is mooted, and the proposition which is received with favor in New Zealand and by the home government is the construction of military roads, at least 1,000 miles in length, commanding every part of the Maori country, with the establishment of military settlements upon these roads consisting of 20,000 volunteers with their families. The New Zealand government proposes a loan of \$20,000,000 for the purpose of constructing the roads and colonizing their occupants and defenders, and reserves the confiscated lands of the Maori tribes as a fund for the final discharge of the colonial debt.

Upon the disbandment of the army of the Union, there will be thousands who would prefer to receive the land bounties, which Congress will doubtless provide, in eligible situations on emigrant or colonization roads, as these may be hereafter designated through the unsettled districts of the western Territories, and who would be a reliable agency, both for constructing these highways in the first instance, and defending them afterwards. The establishment of civil order and the collection of national revenue, would be advanced by some such system of military colonization.

The concentration of the Indian tribes upon limited reservations, with strict government surveillance, is another public necessity. Emigrant trains are now moving in all directions. As gold discoveries multiply, the demand increases for civilized occupation of every locality suitable for agriculture and grazing, and collisions between white settlers and the savages should no longer be suffered.

The organization before the year 1875 of the Great Plains and the Rocky mountain region into States of the Union may be expected. The present course of legislation indicates that these central States will each be double the area of the average Mississippi State; and there is no problem of the future which has greater interest to the statistician than to determine whether great mineral resources will compensate these new States for their limited capacity of agriculture. All our present information suggests an affirmative of such an inquiry; and that the internal commerce of the bread-producing and manufacturing States of the Union, with the future central States, whose staples will be precious metals, animals, hides and wool, is destined to a development at least equal to the exchanges of eastern communities.

No considerable revenue can be anticipated from the mining districts until these measures are accomplished. With strong local government, Indian pacification, emigrant roads, surveys and registry of lands and quartz lodes, and a definite system of title to mineral lands, that degree of mutuality will exist between the government and citizen as will invigorate and support whatever policy, on the subject of revenue from mines and mining, Congress may ultimately approve. But in no respect will the national authority prove itself so beneficent as by assuming the whole function of the assay of the precious metals; by extending its assay offices to every well-developed centre of mineral production; by issuing its gold notes or mint certificates in exchange for the miners' bullion, and by assuming the relation of a gold escort from the wilderness to the mints. Such a reorganization and extension of the assay and coinage system of the national government would virtually make the treasury of the United States the depository of three-fourths of our annual production of gold and silver.

Respectfully, &c.,

JAMES W. TAYLOR.

Hon. W. P. FESSENDEN,
Secretary of the Treasury.

APPENDIX TO J. W. TAYLOR'S COMMUNICATION ON MINERAL LANDS.

I.

Senator Benton's views, in 1823, upon the sale of mineral lands. Extract from Abridged Debates of Congress, vol. 7, p. 364.

The national government by these acts, having concentrated into our hands the possession of the mines and salines, undertook, in the year 1807, to reap the fruit of its able policy. For this purpose the luminous idea was adopted of converting itself into a national landlord, the miners into national tenants, and deriving a revenue from salt-water boilers and lead-ore diggers. This system was adopted in 1807. Fifteen years have since elapsed, and certainly fifteen years of annual experience is sufficient to test the vice or virtue of all money-making schemes. What has been the fruit of all this monopolizing and leasing system? Have any leases been taken? Yes, many. Has any lead been dug? Yes, millions of pounds weight. Have any rents been paid? No, not a dollar—not one cent. But perhaps it may be thought that valuable improvements have been made, the benefits of which will inure to the republic, and compensate for the loss of rents. I answer, none. No improvements can be made at salines, except by sinking wells or boring holes some hundred feet to strata of salt, or streams of strong water which lie below, neither of which has been done at a public saline. No improvement can be made at a mine except by sinking shafts, opening galleries, providing ventilators and hydraulic engines, and constructing permanent furnaces; not one of which things has been done at a public mine, or ever will be done by a tenant or lessee for years.

The spirit of tenantry is everywhere the same; it is a spirit adverse to improvement, always bearing towards the injuring of the property in possession, and always holding back from the payment of rent.

This spirit has had its free range with the mineral lands of the United States, where no improvement has been made, no rent paid, and a great injury done in the destruction of timber and in ravaging the ground in search of minerals. Not even a mine discovered. Of the fifty or sixty public mines enumerated in the report from the War Department, not one was known as a mine at this time. They were nothing but superficial diggings, exhausted or abandoned in a few weeks or months after their first discovery.

The veins and masses of ore which approached the surface have alone been tenanted. Miners call this "picking at the eyes of the mine," while the body lies at the distance of some hundred or a thousand feet below. In fine, the fruit of this whole system has been injury to the national treasury, and a resource to foreign powers to supply us with the articles of which God, in his providence, has given us more than he has to them.

To continue the system will be to perpetuate the relation of landlord and tenant throughout the vast extent of the mineral districts of the vast republic; that landlord being the federal government, and holding its domain and body of tenantry within the limits of a sovereign State. I deny such a power to the federal government. I take my stand upon the words of the Constitution, and deny to the federal government to hold land in any State except upon grants made, and cases enumerated, and purposes specified in the Constitution. I speak of permanent ownership, not of the transient trustee possession which is necessary to a fair distribution of the property, and which is recognized in the compacts with the new States, by an agreement not to tax the public land before it is sold, and for five years thereafter. I deny to the federal government capacity to hold to a body of tenantry within the limits of any State.

The monarchies of Europe have their serfs and their vassals, but the genius of the republic disclaims the tenure and the spirit of vassalage, and calls for

freemen, owners of the soil, masters of their own castles, and free from the influence of a foreign power. But if a doabt can be entertained of the right to hold lands and tenantry within the bosoms of the States, none can exist as to the evils of such a practice. Even if confined to minerals and salines, the mischief must be great.

But what is the effect to the States in which these things shall be done? Population retarded, the improvements of the country delayed, large bodies of land held free of taxation, and their elections more or less influenced by the presence of men holding their leases at the will of the federal government. All this is bad enough, but the worst is yet to be named. The foundation of the whole is a monopoly odious of itself, and aggravated in this instance from the nature of the articles monopolized.

I trust that enough has been said to show the bad policy of leasing. Shall we then adopt the alternative proposed by the bill, and deliver up the mines and salines of the republic to the pursuit of individual enterprise, to the care of individual interest, guided and sustained by the skill and capital of those who may choose to hold them? I maintain it to be our true policy to do so, and that the government will find its indemnity in the price which will be paid for them, and the increased wealth of its citizens; which is, in fact, the wealth of the government itself. Besides, without a freehold in the soil, the experience of all countries proves that the riches of the mineral kingdom can never be discovered or brought into action.

All this is now proved on the mineral lands of the United States in Missouri. Fifty or sixty mines have been opened, exhausted, and abandoned. Yes, within the space of a few months a mine is exhausted, while in England mines are now worked which were opened two thousand years ago. The reason is obvious. The English miner, having the freehold of the soil, husbands and improves his property, and follows the vein downward, even to the distance of two thousand feet. The American lessee can only take what he finds on the surface of the ground.

All over the world mineral wealth has been discovered either by accident or by the persevering labor of the *owner* of the soil. It is needless to multiply examples to prove the assertion. Every senator's reading will furnish him with a multitude. Two only will I mention—the discoveries of the great copper mines of Anglesea, and the salt mine in Chelsea. The former, though the richest in the world, and furnishing at this day more copper than all the mines of Europe put together, and seated in the bosom of a country settled for several thousand years, was only discovered at the beginning of the last century, though known as a saline by the Roman soldiers when Britain was a province of the Roman empire. This vast salt mine is only one hundred and twenty feet below the surface of the earth, and then commences in strata sixty feet thick, and yet was never discovered till the earth was penetrated by the *owner* of the soil.

But change the tenure, create a fee-simple in the soil, and what may not be found?

The example of England presents itself to us. In the early ages her base metals were considered as too precious for the people, and were reserved as crown property. Her mines were leased out, and the great tin mines of Cornwall brought the imposing sum of one hundred marks per annum, and the rest in proportion. In the reign of Philip and Mary this policy was changed. The mineral kingdom, by an act of Parliament, ceased to be a monopoly in the hands of the crown. It was given up to the skill, and capital, and industry of individuals, and the result has been that the iron, lead, copper, tin, coal, and salt of England have carried the wealth and power of the British empire to a height to which the mines of Peru and Mexio can never exalt her. And let us follow her example. Not the example of her dark ages, but of that enlightened period which has made of a small island in the sea one of the richest and most powerful empires upon the face of the globe.

II.

The Galena lead mines.—The experience of the national government in disposing of them.—Letter to the Secretary of the Treasury from Maj. Sheldon.

ST. PAUL, Minnesota, November 12, 1864.

SIR: At the request of J. W. Taylor, esq., I have written and forward to you, by Captain R. Blakeley, of this city, some recollections relative to incidents in the mining districts of Wisconsin and Dubuque, (Iowa.) Mr. T. was impressed with the belief that these recollections might possibly be of some use to you and others in framing a just policy for the management of mineral lands on the public domain.

In 1832 several miners from Wisconsin and Illinois went to the lead ore lands in the vicinity of Dubuque, and commenced digging. The treaty with the Indians who owned those lands had not been completed, and the government, not deeming it proper that rich veins of lead ore should be found *before* the purchase was made, directed General Taylor, (afterwards President,) then stationed at Prairie du Chien, to remove the miners from the Dubuque diggings. In complying with this order General Taylor sent Lieutenant Jefferson Davis, (now President of the Confederate States,) with a force of thirty dragoons, to Dubuque. The miners left their diggings, I believe, without any coercion, being assured that the country would be open to them the next summer.

Sometimes (but not often) quarrels occurred among the miners, respecting claims to mineral lots, which terminated with the death of one or more of the contestants. I think these quarrels caused the death of about six persons in the Dubuque, and two or three in the Wisconsin mines.

Respectfully, your obedient servant,

JOHN P. SHELDON.

Hon. W. P. FESSENDEN,
Secretary of the Treasury.

Recollections and remarks relative to the mining country in Iowa, Wisconsin, &c.

In June, 1833, as an agent of the government, I opened the lead mines at Dubuque, Iowa, and, in conformity to the "regulations" which then prevailed, (and which were intended to yield a revenue to the government,) I proceeded to give out licenses or permits to miners and smelters, on their subscribing to the regulations. The smelters were also required to enter into an agreement by which they bound themselves to pay to the government, through the agent, five pounds of lead for every hundred smelted, and this payment secured to them a tract of timbered land, which was surveyed and its bounds marked. By subscribing to the regulations, the miner bound himself to sell his mineral to a licensed smelter, to work upon his mineral lot a given number of days in a week, to submit to the decisions of arbitrators duly appointed in all matters relative to claims to mineral lots, &c., &c.

On receiving his permit, the miner would seek, in what was deemed to be the mineral range, a place upon which to commence work. He would usually measure and mark his lot, (say 100 yards square,) and commence "prospecting," or searching for mineral. Should he succeed in striking a fair "prospect," in a few days or weeks after commencing his digging he would erect a cabin upon or near his lot and continue his labors, or (what often happened) he would sell his "prospect" to another miner. All mineral lots were to be worked according to the regulations, or they were to be abandoned by those who had laid them off, and the stakes and marks which designated their bounds were

to be removed. A miner could own or claim two or more lots, if he would employ men to work upon each for the time required by the regulations.

Among the most important duties which devolved on me as the government agent was the collection of the rent lead, and securing it for the government. This duty I performed monthly. My visits to the furnaces of the smelters, and to the diggings of the miners, were frequent; and they became necessary in order to secure the rent lead which the smelters had agreed to pay. In the course of the summer of 1833 some of the smelters told me that Major Legate, the government agent on the east side of the Mississippi, had ceased to collect rent lead from the smelters there, and that I need not call upon them for any further payments. I told them that it had been evident to me from the first that the policy of taxing the miner for the ore which he discovered in the earth and raised to its surface was a very erroneous one, and that the government should rather encourage the miner by a bounty on every ton of ore that he raises, (for the miner paid the tax through the smelter.) Nevertheless, I would not permit any smelter to evade his agreement with the government, and said I would, with the assistance of the miners, place every smelter on the east side of the Mississippi who refused to abide by his agreement.

From the time the smelters commenced their operations in June, 1833, to the month of July, 1834, the value of the rent lead collected by me was about twenty or twenty-five thousand dollars. In August or September following I was appointed register of a land office in Wisconsin. The land district embraced all the lead mine region on the east side of the Mississippi, except that portion which lies in the county of Jo Daviess, Illinois. During the time that I held the office of register (five or six years) I became confirmed in the opinion which I entertained while acting as agent at Dubuque, that it was an error of the government to require of miners a tax on the production of their labor, and embraced every opportunity to urge a relinquishment of the tax, and the *sale* of the lands to the miners who occupied and worked them. While at Dubuque it was ascertained, by pretty correct data, that the profits arising from all the diggings, when divided among all engaged in mining and those employed by the smelters, would not give them but a fraction over 37½ cents a day; and I have heard old miners, who have tried their fortunes in California, say that the "*chances of making a raise*" in the lead mining lands of Wisconsin and Dubuque were just as good, and as many, as in any portion of California.

Every pound of gold and ton of galena adds so much to the wealth of the country; the perseverance and hard labor of the miner gives this increase of wealth, and if dug out of the public land, so far from diminishing its value, the price of the land when brought into market will be enhanced from the fact that it has been proven to be mineral or gold land.

In mining among the lead ore diggings of Wisconsin, Illinois, or Iowa, and also in the gold regions bordering the Pacific, few of the very many who venture get paid for even a small portion of their labor and hardships; and yet the success of the few serves as a fascination to draw on thousands to try their fortunes in the lottery. In the galena region of Wisconsin, &c., mining, even to the experienced miner, is truly a lottery; and at this day, notwithstanding the high price of mineral, there is but very little done in "*prospecting*," all the miners preferring to work upon old diggings rather than risk the loss of time and money in searching for veins or "*leads*" of ore. Some valuable discoveries, however, are made from time to time by chance or unexpectedly, when sinking walls, digging cellars, &c., and among old diggings new veins are sometimes struck, which yield a rich reward to the miner.

Miners and many others who are willing to hazard their time, means, and labor, commenced prospecting and digging in Wisconsin and Jo Daviess county, Illinois, as early as 1825. They made, and with considerable strictness adhered to, certain rules relative to the rights of each to lots, mineral discoveries, &c.,

and disputes and adverse claims were usually referred to arbitrators. The miners in the Pike's Peak region and in other places where gold has been found upon the public lands have followed a like plan to secure their rights and claims.

When, in the fall of 1834, a portion of the land in the mining region of Wisconsin was brought into market, directions were given by the General Land Office to reserve from sale all tracts upon which discoveries of mineral had been made which warranted mining. These directions were intended, no doubt, to protect the miners and the government from speculators seeking valuable mineral lands. For a knowledge of these discoveries of mineral, the land officers were instructed to inspect the maps or township plats, upon which it was supposed the surveyors had marked the proper location of all the diggings. They were also instructed to consult the agent of the lead mines at Galena, Major Th. Legate. The inspection of the maps showed that many tracts containing the most valuable discoveries and diggings were not noted or designated upon them, while many other tracts, noted as diggings, were really worthless for mineral, but quite desirable for agricultural purposes. This condition of the maps does not prove that the surveyors were remiss or careless in their duties, for doubtless their chain often crossed old and worthless diggings, which had been made by the men who, to a considerable number were engaged in prospecting over a large portion of the country from 1824 to 1830-'31; the worthless diggings would be noted, while a large portion of the land in the interior of the section would not be seen by the surveyors.

The communications from the agent at Galena, Major Legate, were of no use to the land officers to enable them to ascertain the location of diggings or mineral discoveries, for they consisted merely of lists of numerous sections of land within the boundaries of what was deemed to be the mineral country, and on which the agent supposed mineral would be found whenever miners would seek for it. These sections, embracing many which contained timbered land, which were deemed necessary for the use of smelters, the agent recommended to be reserved from sale. Of the whole number of tracts thus recommended, perhaps not one in twenty or thirty contained a mineral discovery or a mining lot; and the land officers did not consider themselves authorized by the President's proclamation, nor by the instructions from the General Land Office, to reserve from sale the lands designated in the lists of the agent. They deemed it proper, however, whenever application was made for a tract found upon the lists of the agent, to require satisfactory proof that the tract was devoid of mineral discoveries and diggings, or mineral lots.

The General Land Office appeared to be destitute of information as to the true condition of things in the mineral region of Wisconsin at the time the lands were brought into market, and no proper measures had been adopted to ascertain the true location of miners' lots and valuable diggings, nor were the land officers authorized to supply themselves with that knowledge by any instructions from the General Land Office. Under these circumstances, and the officers being strangers in the land, it can be well conceived that many embarrassments arose from the continual attempts of unprincipled and greedy men to enter lands which were proven to be valuable for mineral. The land officers endeavored by every means in their power to prevent the entry of mining lots and diggings, and by doing so made themselves obnoxious to the hostility of all who strove to enrich themselves by purchasing discoveries and lots belonging to the hard-working miner. To add to these embarrassments, the person who was appointed to select the reservations granted to the half-breeds of the Winnebago tribe of Indians by the treaty made at Prairie du Chien in 1829, departed from the instructions given him by the government, and made those selections within the boundary of the mineral region as it was then known—all the tracts (some thirty-five or forty sections) were to have been selected outside of that region. This occurred in 1835. The person who made the selections was required to report his pro-

ceedings to the register of the land office at Mineral Point, who was instructed to give his views to the General Land Office touching the correctness of those proceedings. The statement of the register (made to the Indian bureau or to the General Land Office) was conformably to facts, and that, with a single exception, all the selections were made without regard to the terms of the treaty and the instructions to the person who made them. Some time after, I think about two years, it was decided by the proper department of the government that the register had taken the correct view of the matter, and another person was appointed to make the selections, whose proceedings were approved.

Owing to the limited personal knowledge of the land officers of the location of valuable discoveries of mineral and of mining lots, many were entered, some by false testimony, some by connivance of the miners who owned lots upon the tracts entered, and some were purchased as ordinary farming land, there being no evidence that mineral was ever found upon them. The land officers, when they were informed of such entries, transmitted the proof to the General Land Office that such tracts, when purchased, contained valuable discoveries of lead ore, &c.

When General Shields was Commissioner of the General Land Office I had a long conversation with him upon the subject of putting into market the reserved mineral lands of Wisconsin. Our views coincided, and in his next annual report he recommended their sale. His recommendation was adopted by Congress.

Previous to the sale of the mineral reservations, I urged the appointment of a commissioner with instructions to visit the mineral region of Wisconsin for the purpose of taking testimony and deciding upon all cases of entries of mining lots and valuable discoveries of mineral, and report his decisions, &c., to the General Land Office. Such appointment was made, and the commissioner remained in the mining district for some months, giving very extended notice to all interested. According to the best of my recollection he reported only about twenty or twenty-five entries as fraudulent and void; and in what manner the tracts, so reported, were disposed of I do not know, but presume the miners and others having an interest in them managed so as to repurchase them from the government.

The sale of the mineral lands, or of the reservations in the mineral region, was not detrimental to the rights of the miners to their lots. The tract, or subdivision of a section which embraced the lots claimed by miners, would be entered jointly by them, or, what was more usual, they would permit the entry of the tract by a single person, on condition of receiving from him a warrantee deed for their mining lot, and perhaps their cabin and garden. All claims were thus equitably and peaceably settled.

After leaving Dubuque, in 1834, a person by the name of Tanner was appointed in my place to collect from the smelters the rent-lead; but he remained there only six or eight months, when he resigned his agency for the reason that he was unable to collect an ounce of rent for the government, and he deemed it dishonest to receive a salary from government when it was not possible to render any service therefor. Major Legate, the agent at Galena, had not collected any rent for a long period before I left Dubuque, and I think I turned over to him the last lead that the government received for rent. In 1833-'34 the lead-mine district of Dubuque was not within the jurisdiction of any courts of law; there was no "suing and being sued;" and having secured the good-will of a vast majority of the miners, I found no difficulty in persuading the smelters that it would be to their interest to fulfil their engagements to the government.

A short time before the reservations of mineral land were brought into market, a government agent was appointed and sent to the lead-mine region in Wisconsin, Illinois, and Iowa, with instructions to collect from the smelters the rent (lead) which they had refused or neglected to pay to the proper agents of the government (amounting in all to several hundred thousands of pounds.) This agent, after one or two years' labor, and all in vain, was recalled, or relinquished

his occupation in despair, I know not which, nor do I know the obstacles which were thrown in the way of the agent, and which rendered it impossible for him to collect the rent-lead due the government by the terms of the licenses given to the smelters. The reports of the agent, if he made any, will perhaps elucidate the matter. At the date of his labors I was not in the mining country.

In this place it will be proper to state another source of trouble and expense to the government, originating in the Wisconsin mining district. The hostility of certain unprincipled men to the land officers (and more particularly to the register) led them to accuse the officers of gross frauds upon the government, and of selling many tracts of land in a fraudulent manner; some were represented as never having been offered at public sale; some as being well-known mining lands, and some as having been applied for and refused, and not sold until applied for by a favorite of the land officers, &c. These men, aided by the person who was first appointed to make the selections of land for the Winnebago half-breeds, (before alluded to,) succeeded in persuading or inducing the proper department at Washington to commence some thirty or forty suits in chancery against citizens of Wisconsin who had purchased lands in the mining district; the suits were for the purpose of making void the sale and ousting the purchasers, one of whom was the register of the land office, whose case stood first on the list. It is only necessary to say that not a single case was decided against the purchaser, and yet the government was at the expense of employing an able lawyer in the State of New York to aid the United States attorney of Wisconsin in conducting the suits.

To the trouble and expense to the government, originating in the system of rents from the smelters of lead ore, I will add to the preceding detail one other fact within my recollection. Colonel Henry Gratiot commenced mining and smelting in Wisconsin at a very early period, and paid a large amount of rent-lead to the government agent at Galena. In 1844-'45 his petition was before Congress praying for relief, on the ground that a large portion of the mineral was dug and smelted on lands belonging to the Winnebago tribe of Indians, to whom he made large payments in goods, &c., for the privilege of mining and smelting on their lands. The committee of the House of Representatives, to whom the petition was referred, reported a bill for his relief which became a law, providing a repayment to him of some fifteen or twenty thousand dollars, being the value of the lead which had been exacted from him illegally or improperly.

In respect to the subdivisions of sections in Wisconsin, within the bounds of the mineral discoveries, it may be truly said that not five tracts in a hundred have yet been dug upon or "proven" for lead ore; the same may be said of the lead-ore region in Illinois and Iowa; and centuries, perhaps, will pass before that region will be fully developed as a rich mining country. To open the rich veins of galena which are now hid from the most experienced seeker, (for there are no surface indications that can be depended upon,) it will require the union of capitalists who are willing to hazard their money in the search.

The true policy of the government is to encourage the development of all its mineral and metal lands; and while every proper facility and aid should be given to persons who desired to mine, there could be no just reason for exempting the fortunate miner from paying to the government a tax which other citizens are now, and for a long time will be, required to pay—a tax on his yearly income or clear profits. And this tax could be as easily assessed and collected by competent officers in a mining country as in our farming districts and towns. Lands known to be valuable for minerals or metals should be surveyed and sold, being first offered in the market to the highest bidder. The longer such lands are withheld from sale, the greater will be the liability of the miners and settlers to quarrels and litigation.

JOHN P. SHELDON.

III.

Mr. Bennett's bill, presented to House of Representatives March 18, 1864, recognizing the permanent title of government to mineral lands, and a right of occupation by the miner.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the mines and minerals in the public domain shall be held as the property of the nation, open to the occupation of all loyal citizens, subject to such regulations, conditions, and restrictions as are hereinafter stipulated, or may hereafter be prescribed by law, and subject also to the miners' laws, regulations, or local usages of the several mining districts, so far as the same may not be in conflict with the laws of the United States, or such executive regulations as may be made in pursuance thereof.

SEC. 2. And be it further enacted, That the discoverer of any mine, placer, or lead shall be entitled to hold, subject to such regulations as may be prescribed as to occupancy and improvement, one discovery claim, and to pre-empt and hold one additional claim in the same mining district to the extent and upon the terms allowed to other miners, which other miners are hereby restricted to one claim each of the same kind, until such claim shall be worked out or abandoned by a recorded relinquishment.

SEC. 3. And be it further enacted, That any miner may hold one hill, one flat, one bar, or river bed, one quartz or lead claim, in the same district: *Provided,* That each shall be worked in good faith in its proper season within each year, and in such manner as may be prescribed by the local mining laws of the proper district, or by any law of Congress, or executive regulation as aforesaid.

SEC. 4. And be it further enacted, That it shall be the duty of the collector or deputy collector of internal revenue nearest to or in the proper mining district to receive and account for all moneys paid to him for the use of the United States under the requirements of this act, and according to such regulations as may be prescribed by the Treasury Department, and whose general bond shall cover all such liabilities. And it shall be the duty of the internal revenue assessor or assistant assessor for the proper mining district to make returns to the collector, and to the General Land Office, of the names of all parties working mines within his jurisdiction, with specific designations as to localities, and further, from time to time, so to report the names of any person or persons working without proper written authority to do so, as hereinafter required; and any party who shall be working a mine after the publication of regulations pursuant to this act shall, in default of payment, be liable either to a fine of —— dollars or forfeiture of product, in the discretion of the court.

SEC. 5. And be it further enacted, That a declaratory statement may be filed with the recorder for the mining district upon any quartz, silver, or copper ore lead to the extent allowed by the local mining laws for any one claim: *Provided, however,* That the party shall first present to the collector or deputy collector officiating for the mining district a certificate from said recorder that such declaratory statement has been filed, and shall thereupon pay to said collector or deputy collector the sum of —— dollars for the use of the United States; and the official receipt of the collector or deputy shall be the evidence of the party's right to hold the claim for one year, and no longer, from date of such receipt, in order to test the value of the claim.

SEC. 6. And be it further enacted, That where any party falling within the provisions of the foregoing section shall fail, within thirty days after the expiration of his year, to obtain from the said recorder a certificate showing that he has established, to the satisfaction of said recorder, by due proof, the fact that he is in actual occupancy and improvement of said claim, and also showing by his written declaration his intention permanently to work his claim as a mine, such

party failing shall ipso facto forfeit all right to use the same; but when the party shall obtain from said recorder a certificate stating that such proof and declaration have been filed, he shall thereupon pay to the collector or deputy collector, as aforesaid, the sum of _____ dollars per foot for a permanent license or permit, which license or permit to be issued by said collector or deputy, shall stipulate for the payment of a like sum of _____ dollars per foot annually thereafter, the successive payments to be shown by indorsement or otherwise of said collector upon such permit; but upon the failure of the party for the space of thirty days to make such payment, the claim shall be absolutely forfeited to the United States.

SEC. 7. And be it further enacted, That the privilege allowed by the fifth section of this act shall be extended to persons desirous of working placer mines or other than quartz or ore leads, with this difference as to time, that the period for testing shall be restricted to thirty days; and if, at or before the expiration of that time, the party shall desire a permanent permit or license, he shall present to the collector a certificate from the recorder, showing that due proof has been filed with the latter of the occupancy and improvement by the party, who shall thereupon make payment of _____ dollars to said collector, to be renewed annually by the payment of a like sum, the collector's or deputy's receipt to be evidence of the miner's right: *Provided*, That in default of payment at any period stipulated for payment, forfeiture shall ensue.

SEC. 8. And be it further enacted, That the product of all mines shall be subject to such monthly, quarterly, or annual tax or percentage upon such product as shall be prescribed from time to time by law.

SEC. 9. And be it further enacted, That it shall be the duty of the Commissioner of the General Land Office to prepare proper regulations for giving full effect to the foregoing law, except so far as the accountability of the collectors or deputies for receipts is concerned, the regulations in that respect to be prepared by the Treasury Department. And it shall be the duty of each collector to cause to be prepared, and transmit it to the General Land Office, a topographical map of the mining districts falling within his jurisdiction, designating, as near as may be, the boundaries of the districts, with the localities, position, and extent of each claim.

IV.

AN ACT passed July 1, 1864, (Session Laws 1863-'64, p. 343,) "for the disposal of coal lands and of town property in the public domain."

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That where any tracts embrace coal beds or coal fields, constituting portions of the public domain, and which as "mines" are excluded from the pre-emption act of eighteen hundred and forty-one, and which under past legislation are not liable to ordinary private entry, it shall and may be lawful for the President to cause such tracts, in suitable legal subdivisions, to be offered at public sale to the highest bidder, after public notice of not less than three months, at a minimum price of twenty dollars per acre; and any lands not thus disposed of shall thereafter be liable to private entry at said minimum.

SEC. 2. And be it further enacted, That in any case in which parties have already founded, or may hereafter desire to found, a city or town on the public

lands, it shall and may be lawful for them to cause to be filed with the recorder for the county in which the same is situated a plat thereof, for not exceeding six hundred and forty acres, describing its exterior boundaries according to the lines of the public surveys where such surveys have been executed; also giving the name of such city or town, and exhibiting the streets, squares, blocks, lots, and alleys, the size of the same, with measurements and area of each municipal subdivision, the lots in which shall each not exceed four thousand two hundred square feet, with a statement of the extent and general character of the improvements; the said map and statement to be verified under oath by the party acting for and in behalf of the persons proposing to establish such city or town; and within one month after such filing there shall be transmitted to the General Land Office a verified transcript of such map and statement, accompanied by the testimony of two witnesses that such city or town has been established in good faith; and when the premises are within the limits of an organized land district, a similar map and statement shall be filed with the register and receiver and at any time after the filing of such map, statement, and testimony in the General Land Office, it shall and may be lawful for the President to cause the lots embraced within the limits of such city or town to be offered at public sale to the highest bidder, subject to a minimum of ten dollars for each lot; and such lots as may not be disposed of at public sale shall thereafter be liable to private entry at said minimum, or at such reasonable increase or diminution thereafter as the Secretary of the Interior may order from time to time, after at least three months' notice, in view of the increase or decrease in the value of the municipal property: *Provided*, That any actual settler upon any one lot, as aforesaid, and upon any additional lot in which he may have substantial improvements, shall be entitled to prove up and purchase the same as a pre-emption, at said minimum, at any time before the day fixed for the public sale.

SEC. 3. *And be it further enacted*, That when such cities or towns are established upon unsurveyed lands, it shall and may be lawful, after the extension thereto of the public surveys, to adjust the extension limits of the premises according to those lines, where it can be done without interference with rights which may be vested by sale; and patents for all lots so disposed of at public or private sale shall issue as in ordinary cases.

SEC. 4. *And be it further enacted*, That if within twelve months from the establishment of a city or town, as aforesaid, in the public domain, the parties interested shall refuse or fail to file in the General Land Office a transcript map, with the statement and testimony called for by the provisions of the second section of this act, it shall and may be lawful for the Secretary of the Interior to cause a survey and plat to be made of such city or town, and thereafter the lots in the same shall be disposed of as required by said provisions, with this exception, that they shall each be at an increase of fifty per centum on the aforesaid minimum of ten dollars per lot.

SEC. 5. *And be it further enacted*, That effect shall be given to the foregoing act, according to such regulations as may be prescribed by the Secretary of the Interior. The act entitled "An act for the relief of the citizens of towns upon the lands of the United States under certain circumstances," approved May 23, anno Domini eighteen hundred and forty-four, and all other acts and parts of acts inconsistent with this act, be, and the same are hereby, repealed.

V.

Mr. Conness's bill, presented to the Senate July 4, 1864, "to provide for the survey and sale of the mineral lands, and to extend the right of pre-emption thereto."

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the President of the United States shall, as soon as may be after the passage of this act, order a survey of the public lands hitherto designated as "mineral lands," and the surveyor general of the United States in each State and Territory containing such lands shall proceed to survey or subdivide said mineral lands into townships, sections, quarter sections, sixteenths of sections, and tracts of ten and five acres each, and such lesser fractions of a section as the Secretary of the Interior shall direct. Or whenever, in the opinion of the Secretary of the Interior, a departure from the rectangular mode of surveying and subdividing the public lands would promote the public interest, he may direct such change to be made in the mode of surveying and designating the said lands as he may deem proper with reference to the existence of timber, mountains, mineral deposits, and the advantages of water privileges ; and after a plat of said survey and subdivision is returned to the office of the register of the land office in any district where mineral lands are situated, any person or association of persons, having previously occupied and improved a claim or claims, according to the local custom or rules of miners in such district, and in regard to whose possession there is or shall be no controversy or opposing claim, may enter either of said subdivisions, not exceeding _____ acres in any single entry, upon the payment to the receiver of the land office of _____ dollars per acre, and shall be entitled to receive a patent for the same, subject to the approval of the General Land Office ; and thereafter mineral lands remaining unsold, and in regard to which there is no controversy or opposing claim, may be in like manner entered by individuals, or associations of individuals, who shall prove to the satisfaction of the local land office the facts as aforesaid of actual possession and improvement, according to the local custom or rules of miners : Provided, That the laws and regulations of the General Land Office now and hereafter in force governing the disposition of public lands shall be applicable in the disposition of mineral lands, when not inconsistent with the provisions of this act: And provided, further, That the mineral lands in the public domain prior to appropriation and sale, both surveyed and unsurveyed, are hereby declared to be free and open to exploration and occupation by all citizens and those who have declared their intention to become citizens, subject to such regulations as may be prescribed by law, and subject also to the local custom or rules of miners in the several mining districts, so far as the same may not be in conflict with the laws of the United States, or such executive regulations as may be made in pursuance thereof.

SEC. 2. And be it further enacted, That wherever, prior to the passage of this act, upon the lands heretofore designated as mineral lands which have been excluded from survey and sale, there have been homesteads made by citizens of the United States, or persons who have declared their intention to become citizens, which homesteads have been made, improved, and used for agricultural purposes, and upon which there have been no valuable mines of gold, silver, cinnabar, platinum, or copper discovered, or which are properly agricultural lands, the said settlers or owners of such homesteads shall have a right of pre-emption thereto, and shall be entitled to purchase the same at the price of one dollar and twenty-five cents per acre, and in quantity not to exceed one hundred and sixty acres.

SEC. 3. And be it further enacted, That where, by priority of possession,

rights to the use of water for mining, agricultural, manufacturing, or other purposes have vested and accrued, and the same are recognized and acknowledged by the local customs, laws, and decisions of courts, the said possessors and owners of such vested rights shall be maintained and protected in the same; and the right of way for the construction of ditches and canals for the purposes aforesaid are hereby acknowledged and confirmed.

SEC. 4. *And be it further enacted,* That upon the survey of the lands aforesaid the Secretary of the Interior may designate and set apart such portions of the said lands as are clearly agricultural lands, which lands shall thereafter be subject to pre-emption and sale as other public lands of the United States, and subject to all the laws and regulations applicable to the same. And the sum of — dollars, or as much of the same as may be necessary, is hereby appropriated, out of any moneys in the treasury not otherwise appropriated, for the purpose of defraying the expenses incident to this act.

U.

MINT OF THE UNITED STATES, Philadelphia, October 3, 1864.

SIR: I have the honor to submit the following report of the operations of the mint and its branches for the fiscal year ending June 30, 1864:

The coinage of the late fiscal year, although not so large as in some former years, notwithstanding the disturbed condition of the country, a satisfactory increase over the coinage of 1863.

The amount of bullion, in value, received at the mint and branches during the fiscal year was as follows: gold, \$23,986,989 92; silver, \$933,818 55; total deposits, \$24,920,808 47. From this total a deduction must be made for the bullion re-deposited, or bars made at one branch of the mint and deposited at another for coinage. Deducting the re-deposits, the amount will be \$24,012,741 49. The coinage for the same period was as follows: gold coin, \$21,649,345; imported and fine gold bars, \$2,333,403 31; silver coin, \$548,214 10; silver bars, \$301,872 89; cents coined, \$463,800; total coinage, \$25,296,635 30; numbers of pieces of all denominations coined, 46,983,396. The distribution of bullion received at the mint and branches was as follows: at Philadelphia, gold deposited, \$3,002,287 19; gold coined, \$2,580,945; fine gold bars, \$307,322 07; silver deposits and purchases, \$223,695 77; silver coined, \$200,714 10; silver bars, \$7,655 23; cents coined, \$463,800; total coinage, \$3,560,436 40; number of pieces, 45,114,276; total deposits of gold and silver, \$3,225,982 96.

At the branch mint, San Francisco, the gold deposits were \$18,913,547 70; gold coined, \$19,068,400; silver deposits and purchases, \$418,570 80; silver coined, \$347,500; silver bars, \$120,909 02; total coinage of gold and silver, \$19,536,809 02; number of pieces, 1,869,120.

The assay office in New York received during the year, in gold bullion, \$1,584,825 06; and, in silver, \$291,551 98; fine gold bars stamped at that office, 1,812—value, \$1,539,751 27; silver bars, 1,947—value, \$173,308 64; total value of gold and silver bullion, \$1,876,377 04.

The branch mint at Denver, Colorado Territory, has been, during the past year, successfully engaged in melting, refining, assaying, and stamping gold bullion, returning the same to the depositor in the form of unparted bars, bearing the government stamp of weight and fineness. The number of bars stamped was 532—value, \$486,329 97.

The efficiency and usefulness of this branch would be greatly increased if a safe and expeditious mode of transportation could be secured. An overland

route of six hundred miles is a formidable obstacle in the way of commercial intercourse with our eastern cities and markets. In addition, the hostility of the Indian tribes along the route, doubtless instigated by rebel emissaries and bad white men, has increased the difficulty and dangers of inter-communication and the transportation of bullion to the Atlantic markets. These difficulties will probably be obviated in due time, and that institution will then assume her proper position as a branch mint.

Efforts have been made to introduce a system of purchases and exchanges, by which the government will assume the risk of transporting bullion from Denver to places where it may be needed for coinage or purchase. The government, by purchasing the bullion at Denver, and paying therefor by draft in specie on the treasurers in the Atlantic States, would relieve the owners of all responsibility and enable them to convert their bullion into eastern funds with but little expense. The act of Congress establishing a branch mint at Denver provides "that the superintendent of said branch mint be authorized, under the direction of the Secretary of the Treasury, and on terms to be prescribed by him, to issue in payment of the gold-dust and bullion deposited for assay and coinage, or bars, drafts or certificates of deposit payable at the treasury or any sub-treasury of the United States, to any depositor electing to receive payment in that form." This provision embodies the true policy of the government in relation to the deposits of bullion in branch mints or assaying offices distant from our great commercial centres. Its accomplishment would not only benefit the hardy miner and the gold regions of Colorado, but the general commercial interests of the country and government. Renewed efforts ought to be made to introduce this system, and when the difficulties now in the way are removed, and the overland stage-route to Denver in full and successful operation, satisfactory arrangements can be made with that company and others by which the bullion purchased by the government will be safely brought to the eastern cities and depositories.

GOLD MINING REGIONS.

The reports from the gold and silver regions of our country are very satisfactory, and indicate an abundant and increasing production. The places whence the deposits were obtained, and the amount from each locality, are set forth in the tabular statements attached to this report. These tables contain nearly all we have to say on the subject of our gold mining regions. There is occasionally an uncertainty as to the origin of a deposit of gold, and Idaho may have obtained some credits which belong to Colorado. Every precaution, however, is taken to have the deposit credited to its proper locality, and when an uncertainty arises it is credited to the region which the nature of the bullion indicates it to belong. In relation to Idaho it may be stated that the production of the last has largely exceeded that of the previous fiscal year, and the indications of a still larger yield are most encouraging. The statistics found in this report prove the correctness of these remarks. For the fiscal year ending June 30, 1863, the amount of gold bullion received from Idaho was \$1,816 97; during the past year the amount reached \$2,306,568 10; an increase of more than two millions in one year. Indian hostilities, and the troubled state of the country generally, have affected to some extent the operations in our gold-producing localities; still our mining regions are the scenes of activity and excitement, and enterprise and capital are fast taking possession of them. In some places, especially where the mining is superficial, individual enterprise is sufficient; but in others, and especially in Colorado, the force of companies with large resources is necessary. Such organizations, under prudent and proper management, cannot fail to be successful, realizing large profits for themselves, and at the same time developing by associated capital and labor the material resources and wealth of our nation. Within the past year, large investments in that

region have been made by parties in New York, Philadelphia, and elsewhere. From Nova Scotia we receive some gold, and occasionally small deposits from Canada. A report from the latter region, in pamphlet form, received some months ago, does not afford much encouragement as to paying returns; but more recent discoveries render it not improbable that a new and successful gold region will be there developed. Australia and New Zealand continue to be very productive, and doubtless Liberia also, although we have no direct information from that quarter. The past fifteen years has been an era of wonderful activity in gold mining, and the effects of this addition of gold to the wealth of the world, upon industrial pursuits, commerce, and civilization, are everywhere manifested. But wealth alone cannot secure the peace and prosperity of a nation. Virtue and truth, more than gold and silver, can make a nation great, and its people prosperous and free.

SILVER OF NEVADA.

The history of the development of any mining region is a romance, full of surprising incidents, and none is more so than that of Nevada Territory. From the first discovery of silver, in June, 1859, to the present moment, that country has been a scene of excited search, toil, and speculation, of rapid fortunes, severe losses and disappointments. It would be out of place in this report to enter into details, which may be found elsewhere; but to inquire what becomes of all this vast yield of silver, and what benefit is to inure to our country from its production, is certainly alike proper and instructive. In a time of peace shall we have a share of the gold and silver of our own mines for our currency and use, or must it be carried off to the pethorie vaults of European banks and capitalists? This latter is precisely the direction all the silver has taken thus far. Among the injuries inflicted upon us by the rebellion, not the least serious is the banishment of silver. None of the Nevada silver is coined here, and but little at San Francisco, where it first goes. Our correspondents at that port inform us that it is all shipped to England, partly in rich ores, which can more economically be smelted there, and partly in metallic bars. We have also some information from London as to the receipt of this bullion, but not comprehensive enough to serve as a statistical return. In fact, we do not know how much silver is raised from those mines; they are rich and valuable. We know that some of the best of them sell in the market at \$2,500 to \$5,000 specie for one foot frontage, and have yielded from two to four per cent. monthly on such prices. These mines are not held by British capitalists, nor worked by British subjects, although many of the miners are from Cornwall and Ireland. They are held and controlled by our own citizens, changing owners frequently, as the stock market is extremely active and prices very fluctuating. The reasons for the disappearance of this silver are very obvious, particularly in this crisis of our country's history. The war in which we are now engaged has compelled a resort to paper currency to meet the increased taxation and expenditures of the nation. This currency supplies the place of specie, which increases in value commercially in proportion to the increase of the paper circulation. Its commercial value being thus increased it ceases to be a circulating medium, and is either hoarded at home, or sent abroad in payment of foreign importations. Again, the diminished export of our leading products, especially cotton, and the continuance of extravagant and unnecessary importations (often forced upon our market by unfriendly foreign importers) have caused the balance of trade to be largely against us, requiring the export of our precious metals to pay a debt which ought, from every motive of interest, every consideration of patriotism, to have been avoided. War has affected our currency and commerce, has driven our specie from present circulation, and poured it into the coffers of the foreign merchant and capitalist.

Peace will restore what war has destroyed, the untiring energy of the American people will regain what has been lost, and make our commerce and currency rival that of the most favored nations. Our nation lives, and in the exercise of patience, perseverance, patriotism, and a real confidence in the sentiment recently stamped upon some of our coinage, "In God we trust," we may hope for a speedy restoration of peace and union—a higher national life, and a more perfect and enduring nationality.

ASSAY OFFICES.

The rapid development of our gold mining regions and the discovery of new and rich deposits of the precious metals, render it incumbent upon the government to provide facilities for melting, assaying, and stamping of bullion in those Territories in which the mines are located. These mines afford a wide field for well-directed enterprise and profitable investment of capital. Already large and well-conducted private refining and assaying establishments have been put in successful operation. They will doubtless be increased in number and capacity when demanded by an increased production of the precious metals; and whilst the business of refining and parting by private enterprise should be encouraged, the true national policy is to provide government assay offices, which will afford the mining and commercial interests of those regions every practicable facility that can be desired. Neither public nor private interests, national or local considerations, require the multiplication of branch mints for coinage. When located far from our great commercial centres, the difficulties and expense necessarily attending their operations greatly outweigh every advantage that can be derived from their establishment. The mints now in operation are sufficient for the coinage of all the gold and silver that can be produced in the United States. San Francisco is the commercial and economical point for the coinage of the precious metals produced from the mines of the States and Territories west of the Rocky mountains. The parent mint in Philadelphia occupies the same position in reference to the Atlantic States. These two great central institutions, in their capacity for coinage, can abundantly meet any governmental or commercial demand. These for coinage, and the establishment of assay offices by the government in our mining regions, for melting, refining, assaying, and stamping bullion, will secure to the mining interests of the country every facility that can be desired and every encouragement that can with propriety be expected.

BRONZE COINAGE.

The substitution of the bronze alloy for the nickel mixture, as authorized by Congress, has been highly successful. The demand for the one and two cent pieces has been unprecedented, and every effort has been made to meet it. The demand still continues, although the number daily issued largely exceeds that of any former period. Large quantities are hoarded and thus kept from circulation. They have also been bought and sold by small brokers at a premium. This has induced individuals to collect them for the purpose of sale, thus producing a scarcity and inconvenience to the public that ought not to exist. The proportion of the three metals in the bronze alloy has been steadily maintained, as shown by the constant trials in the assay department, and regularly, as required by law, reported to me. The two-cent piece is a most convenient and popular coin. Its size and weight contribute to its usefulness. The motto—"In God we trust"—stamped upon this coin, has been highly approved by the public, not only as improving the artistic beauty of the piece, but also expressive of our nation's reliance upon the "God of nations" in this hour of peril and danger. Why should this distinct and unequivocal recognition of the sovereignty of God, of Him who is "the King of kings and Lord of lords," be con-

fined to our bronze coinage? The silver and the gold are His, and upon it should be impressed, by national authority, the declaration of our nation's confidence and trust in Him "who maketh war to cease unto the ends of the earth," and "who stilleth the raging of the sea and the tumult of the people." Let our nation in its coinage honor Him, in whom is our strength and salvation.

ALUMINUM BRONZE.

During the past year some interesting experiments were made with aluminum as an alloy for coins; not with a view to displace the bronze coinage, but to propose a system of tokens for five and ten cents. More than two years ago experiments were made in aluminum alloys, to try their fitness for *medals*. Information was received from Paris that the introduction of only one per cent. of aluminum into fine silver would resist the sulphuretted tarnish which is so apt to attack that metal in certain exposures. The experiments made here did not confirm that statement; on the contrary, a slip of this alloy (99 silver, 1 aluminum) suffered more discoloration from the vapor of sulphuretted hydrogen than a slip of fine silver. The alloy was also much harder. An alloy of thirteen parts copper with one of aluminum was then tried, and another of nineteen parts copper to one of aluminum. The former gave a pale gold color, the latter the color of standard gold coin—both beautiful, but too nearly resembling the precious metal. Under the press, however, they were both found to be so hard and stubborn, in spite of repeated blows, as to be quite impracticable. The question, however, was still open, whether a different proportion, and the low relief used for *coin*, would not give a satisfactory result. In fact, we had specimens of aluminum bronze coinage, effected by European manufacturers of aluminum, which proved that the striking was at least practicable, if not easy. A further series of experiments was therefore undertaken here, at the desire of the Secretary of the Treasury and a committee of scientific gentlemen. The latter forwarded to the mint a bar for this purpose, which, by assay, was found to contain the proportion of nine parts copper to one of aluminum. Their directions were closely followed, and the principal results may be briefly stated as follows:

The aluminum bronze, in the proportion just stated, is very rigid under the rolls, requiring many annealings, and liable to crack and break into plates of oblique fracture. It may, however, be gradually brought down to the gauge of one cent coin; but in the coining press it is so hard that it will not take a perfect impression, at least not such as can be given to the present legal alloy. The comparative ductility of the aluminum bronze and of pure copper will be shown by this result; to draw a wire from the former from $\frac{1}{10}$ inch diameter down to $\frac{1}{20}$ inch required twenty-one draughts and four annealings, while the latter required seven draughts and no annealings after the initial one. This hardness gives it a great advantage in wear. Coins of the cent size were made of this alloy of legal bronze and pure copper. The three varieties placed in boxes and rapidly shaken for a long time, treated equally in all respects, lost by attrition in the following ratio: Assuming the aluminum bronze as the standard of comparison, the legal bronze lost about three times, and the copper about six times as much. This property, however, is of no great consequence in coins of little value.

A point of much greater consideration is the avoidance or mitigation of the tendency to change color and become foul from the usual causes, viz: the action of oily and saline excretions of the hand; the chemical agencies which are met with in market-stalls and the slops of drinking saloons, and the mere exposure to air and moisture. If any metal or alloy could be found that would look well, and keep clean with the usage to which our small coins are generally subjected, it would be deservedly popular. This can scarcely be expected. A

silver coin can be deprived of its original beauty and become of such a hue as to have its genuineness called into question. Pure aluminum, white at first, assumes a bluish tint by atmospheric action; and aluminum bronze, although closely resembling gold at first, was found, after being held in the sweaty hand for a few hours, to have received an ugly tarnish which destroyed the last argument for employing it in currency.

After these experiments were concluded others were started, in hope of finding a binary or ternary alloy which would answer the required conditions, especially as to ductility and keeping color for coins of a grade a little above the cent and two cent pieces. After some progress had been made, it became evident, from the fact that cents were hoarded to such an extent as to keep them out of circulation, that in the present state of the currency it would be futile to attempt to carry out the project. More than this: we believe the end of our nation's troubles is nigh, and that peace will soon bless our country. With peace we may confidently expect an influx of silver, always more acceptable than any substitute, which will supply every want and furnish a currency of "small coins" equal to any demand. Our country is full of the precious metals—the supply inexhaustible. Peace will restore prosperity, and gold and silver will soon resume their proper channels in the currency of the country.

THE SILVER DOLLAR.

Permit me again to refer to the anomalous character of the silver dollar of the United States, and to the observations on this subject in former reports. The whole dollar should be made in weight and value the exact multiple of our fractional silver currency, and the gold dollar should be by law declared the unit of value of our money.

STATEMENT OF FOREIGN COINS.

The statement of foreign coins, as required by law, will be found appended to this report. We have no change to make in these tables, except in the single item of the average fineness and value of the British sovereign. Heretofore we have reported *new* coins at 916½ thousandths fine, the weight 256.7 thousandths of an ounce, and the value before deduction \$4 86¾. Their standard of fineness is 916⅔, but our mode of reporting is to the half thousandth, and the above is the nearest estimate we can make of the American value of a pound sterling in perfect condition. At the same time, in consequence of the usual admixture of old coins in any lot, we have been reporting the *average* of weight, fineness and value at lower figures, making about two cents less per sovereign or pound. The skilful and exact methods of assaying and alloying which have been pursued in the British mint have brought up the average fineness to such a measure that we might report them as of full standard, if it were not that there are still a good many old pieces to be met with whose fineness is not over 915½. We *might* call the average, even with these, 916⅓, but in accordance with our method we cannot put them higher than 916. The corrected statement will be found in the table of gold coins. It is necessary to add that the "value after deduction" means simply after deducting the mint charge of one half per cent. If brought to the mint for re-coining, a government tax of one half per cent. will further be deducted, which holds true of all coins except old gold coins of the United States, prior to the change of standard in 1834.

The medal department of the mint is in successful operation and its productions duly appreciated by the government and the public.

Some valuable additions have been made to the cabinet by purchases or gift during the past year. This department of our institution is very attractive, and the multitude of visitors attests the value and usefulness of this collection of coins and medals.

LIST OF TABLES IN APPENDIX.

A.—Statement of bullion deposited at the mint of the United States and branches during the fiscal year ending June 30, 1864.

B.—Statement of the coinage at the mint of the United States and branches during the fiscal year ending June 30, 1864.

C.—Statement of gold and silver of domestic production deposited at the mint of the United States and branches during the fiscal year ending June 30, 1864.

D.—Coinage of the mint and branches from their organization to the close of the fiscal year ending June 30, 1864.

E.—Gold of domestic production deposited at the mint of the United States and branches to June 30, 1864.

F.—Statement of the amount of silver coined at the mint of the United States and branches, at San Francisco and New Orleans, under the act of February 21, 1853.

G.—Statement of the amount of silver of domestic production deposited at the mint of the United States and branches, from January, 1841, to June 30, 1864.

H.—Cents of old issue deposited at the United States mint for exchange for the nickel cent to April 22, 1864.

I.—Statement of the weight, fineness and value of foreign gold coin.

J.—Statement of the weight, fineness and value of foreign silver coin.

Very respectfully, your obedient servant,

JAMES POLLOCK,

Director of the Mint.

Hon. W. P. FESSENDEN,

Secretary of the Treasury, Washington, D. C.

SCHEDULE A.

Statement of deposits at the mint of the United States, the branch mint, San Francisco, assay office, New York, and branch mint at Denver, during the fiscal year ending June 30, 1864.

Description of bullion.	Mint of United States, Philadelphia.	Branch mint, San Francisco.	Assay office, New York.	Branch mint, Denver.	Total.
GOLD.					
Fine bars	\$542,443.52	.....	.....	\$486,329.97	.....
Unparted bars	128,896.95	.....	.....	128,896.95	.....
United States bullion	1,911,184.04	\$18,481,350.20	\$1,170,061.06	22,048,925.27	.....
United States coin	62,690.15	.....	1,972.00	64,662.15	.....
Jewellers' bars	209,674.07	.....	141,974.00	351,648.07	.....
Foreign coin	96,816.23	.....	155,296.00	282,112.23	.....
Foreign bullion	50,582.23	.....	85,522.00	568,301.73	.....
Total gold.....	3,002,287.19	18,913,547.70	1,584,825.06	486,329.97	23,986,989.92
SILVER.					
Bars.....	119,279.51	.....	.....	.....	119,379.51
United States bullion	40,330.03	418,570.80	28,538.00	487,438.83	.....
United States coin	24,524.66	.....	22,194.00	46,718.66	.....
Jewellers' bars	26,648.40	.....	62,588.00	89,236.40	.....
Foreign coin	11,832.85	.....	154,736.98	160,619.86	.....
Foreign bullion	930.29	.....	23,495.00	24,425.29	.....
Total silver.....	223,695.77	418,570.80	201,551.98	.....	933,818.55
Total gold and silver	3,225,982.96	19,332,118.50	1,876,377.04	486,329.97	24,920,808.47
Less re-deposits at different institutions					908,066.98
Total deposits					24,012,741.49

SCHEDULE B.

Statement of the coinage of the mint of the United States, the branch mint, San Francisco, assay office, New York, and branch mint, Denver City, during the fiscal year ending June 30, 1864.

Denomination.	Mint of the United States, Philadelphia.	Branch mint, San Francisco.	Assay office, New York.	Branch mint, Denver city.	Total.
GOLD.					
Double eagles	\$2,519,962	\$2,519,240 00	Pieces, 947,320	\$18,946,400 00	Pieces, 1,073,282
Eagles	3,580	35,800 00	5,000	50,000 00	8,580
Half eagles	310	1,500 00	10,000	50,000 00	10,300
Three dollars	5,490	16,470 00	.....	.....	5,490
Quarter eagles	474	1,185 00	8,800	22,000 00	9,274
Dollars	6,750	6,750 00	.....	.....	6,750
Fine bars .....	.....	307,322 07	.....	.....	1,847,073 34
Unparted bars .....	.....	.....	.....	.....	486,329 97
Total gold.....	142,556	2,888,367 07	971,120	19,068,400 00	1,113,676
SILVER.					
Dollars	23,170	23,170 00	648,000	321,000 00	23,170
Half dollars	319,970	159,985 00	20,000	5,000 00	967,970
Quarter dollars	69,970	17,492 50	140,000	14,000 00	89,970
Dimes	370	37 00	90,000	4,500 00	140,370
Half dimes	370	18 50	.....	.....	90,370
Three-cent pieces	370	11 10	.....	.....	4,518 50
Bars .....	.....	7,655 23	.....	173,308 64	370
Total silver.....	414,220	208,369 33	898,000	468,409 02	1,312,220
COPPER.					
Two-cent pieces	1,822,500	36,450 00	.....	.....	1,822,500
Cent pieces	42,735,000	427,350 00	.....	.....	42,735,000
Total copper.....	44,557,500	463,800 00	.....	.....	44,557,500
Total coinage.	45,114,276	3,560,436 40	1,869,120	19,536,809 02	1,713,059 91
					486,329 97
					46,983,396
					25,296,635 30

SCHEDULE C.

Statement of gold and silver of domestic production deposited at the mint of the United States, branch mint of San Francisco, assay office in New York, and branch mint at Denver, during the fiscal year ending June 30, 1864.

Description of bullion.	Mint United States, Philadelphia.	Branch mint, San Francisco.	Assay office, New York.	Branch mint, Denver.	Total.
GOLD.					
California.....	\$91,663 75	\$14,863,657 52	\$116,101 06	-----	\$15,071,422 33
Colorado	935,146 72	715,208 00	-----	-----	2,136,684 69
Oregon	14,192 90	2,139,305 00	8,650 00	-----	2,162,147 90
Nevada Territory	944 74	-----	74	-----	1,018 74
Idaho Territory.....	847,782 60	1,257,497 50	201,288 00	-----	2,306,508 10
North Carolina.....	6,093 85	-----	-----	-----	6,093 85
Arizona.....	114 72	-----	3,775 00	-----	3,889 72
Washington Territory.....	7,347 97	-----	-----	-----	7,347 97
Parted from silver.....	7,896 79	220,890 18	7,618 00	-----	236,404 97
Mint bars.....	-----	-----	117,317 00	-----	117,317 00
Total gold	1,911,184 04	18,481,350 20	1,170,061 06	486,329 97	22,048,925 27
SILVER.					
Lake Superior.....	6,162 77	310,167 01	2,603 00	-----	\$8,765 77
Nevada Territory	-----	-----	1,670 00	-----	311,837 01
Sonora	34,167 26	108,403 79	45 00	-----	45 00
Parted from gold.....	-----	-----	24,220 00	-----	166,791 05
Total silver.....	40,330 03	418,570 80	28,538 00	-----	487,438 83
Total gold and silver of domestic production..	1,951,514 07	18,899,921 00	1,198,599 06	486,329 97	22,536,364 10

Coinage of the mint and branches from their organization to the close of the fiscal year ending June 30, 1864.

U. S. MINT OF THE UNITED STATES, PHILADELPHIA.

Period.	GOLD COINAGE.						SILVER COINAGE.						
	Double eagles.	Eagles.	Half eagles.	Three dollars.	Qu. eagles.	Dollars.	Fine bars.	Dollars.	Half dollars.	Quarter dollars.	Dimes.		
	Pieces.	Pieces.	Pieces.	Pieces.	Pieces.	Pieces.	Pieces.	Pieces.	Pieces.	Pieces.	Pieces.		
1793 to 1817	845,909	3,087,925	222,197	222,197	879,903	3,261,921	223,015	5,454,900	15,318,608	633,612,140	433	13,104,433	
1818 to 1837	1,227,759	3,261,921	222,197	222,197	879,903	3,261,921	223,015	113,017	208,724	91,088,10	41,073,080	630,289	
1848 to 1857	8,121,526	1,970,590	32,633	13,059	5,454,900	15,318,608	223,015	5,454,900	15,318,608	350,250	10,691,088	35,172,010	
1858	468,504	8,600	20,718	11,524	76,562	231,873	223,015	113,017	211,088,10	4,028,000	10,600,010	630,289	
1861	98,196	16,013	19,724	13,402	78,743	170,275	34	49,586,59	73,500	2,636,000	4,996,000	630,289	
1862	2,341,921	44,005	56,526	6,072	121,376	13,955	13,955	66,431,76	164,900	918,800	1,760,000	630,289	
1863	1,032,755	49,932	5,785	1,233,249	1,789,259	1,789,259	1,789,259	49,421,61	1,750	741,300	1,573,000	630,289	
1864	1,52,963	3,658	6,902	20,930	1,530	156,639	74	31,400	31,400	3,034,290	1,364,550	630,289	
Total	12,551,062	3,499,793	10,240,380	278,386	8,391,995	17,689,862	34,432,008	67	3,280,890	129,684,094	74,543,762	63,435,485	
Period.	SILVER COINAGE.						TOTAL COINAGE.						
	Half dimes.	Three cents.	Bars.	Two cents.	Cents.	Half cents.	No. of pieces coined.	Value of gold.	Value of silver.	Value of copper.	Total.		
	Pieces.	Pieces.	Pieces.	Pieces.	Pieces.	Pieces.	Pieces.	Pieces.	Pieces.	Pieces.	Pieces.		
1793 to 1817	265,543	14,463,700	29,316,272	5,205,200	158,882	816	432,019,407	\$5,610,937	\$8,948,295	75	\$319,340	\$8,198,533	
1818 to 1837	11,093,235	34,368,520	32,355	32,355	34,967,663	544,510	20,205,200	17,639,382	50	40,566,897	15	476,574	
1848 to 1857	3,252,550	1,266,000	843,37	843,37	23,406,000	23,406,000	23,406,000	29,149,100	13,913,019	00	349,767	63,763	
1858	4,000,000	1,266,000	843,37	843,37	23,406,000	23,406,000	23,406,000	256,950	474,46	35	517,222	34	
1861	2,849,000	1,386,859	9,341,08	9,341,08	30,700,000	30,700,000	30,700,000	19,221,767	6,60	4,971,823	37	234,000,000	
1862	870,000	548,000	21,656,30	21,656,30	34,200,000	34,200,000	34,200,000	44,833,707	2,661,616	59	3,009,241	08	
1863	2,787,000	265,000	2,624,37	2,624,37	10,166,000	10,166,000	10,166,000	38,093,318	4,354,576	84	857,076	30	
1864	2,352,550	608,550	1,797,79	1,797,79	11,600,000	11,600,000	11,600,000	21,315,255	47,963,145	76	1,610,324	37	
Total	73,105,378	41,940,280	83,171,52	1,822,500	362,934,744	7,985,223	813,383,884	411,158,087	17	98,299,074	82	3,705,723	55

D.—*Coinage of the mint and branches, &c.—Continued.*

2. BRANCH MINT AT SAN FRANCISCO.

D.—*Coinage of the mint and branches, &c.—Continued.*

3. BRANCH MINT, NEW ORLEANS.

Period.	GOLD COINAGE.				SILVER COINAGE.			
	Double eagles.	Eagles.	Half eagles.	Three dollars.	Quarter eagles.	Dollars.	Half dollars.	Quarter dollars.
Pieces.	Pieces.	Pieces.	Pieces.	Pieces.	Pieces.	Pieces.	Pieces.	Pieces.
1,026,342	709,925	108,250	24,000	546,528	1,004,000	13,509,000	3,273,600	4,556,000
534,250	21,500	13,000		546,100	34,000	40,000	21,406,000	1,416,000
47,500							4,614,000	
1858 to 1857								4,912,000
1858								544,000
1859								385,000
1860								
1861, (to January 31)								
Total	816,450	1,509,492	831,025	24,000	1,130,628	1,004,000	974,000	47,481,000
								10,177,600

Period.	* SILVER COINAGE.				TOTAL COINAGE.			
	Dimes.	Half dimes.	Three cents.	Bars.	Number of—	Gold.	Silver.	Total.
Pieces.	Pieces.	Pieces.	Pieces.	Value.	Pieces.	Value.	Value.	Value.
6,473,500	2,789,000	8,170,000	720,000		28,390,895	\$8,189,365	\$8,418,700	\$23,608,065
5,630,000					43,538,950	22,934,250	12,881,100	35,815,350
1,540,000	2,540,000				10,226,000	1,315,000	2,942,000	4,257,000
440,000	1,080,000				7,184,500	530,000	3,223,996	3,753,996
370,000	1,060,000				4,322,333	1,69,000	1,598,422	1,767,422
					1,357,800	244,000	825,818	1,068,818
Total	14,513,500	15,619,000	720,000	377,237	13	94,890,695	40,381,615	29,890,037
								13

4. BRANCH MINT, DENVER.

Period	1864	Unported gold bars, value,	\$186,329 97
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REPORT ON THE FINANCES.

D.—*Coinage of the mint and branches, &c.—Continued.*

5. BRANCH MINT, DAULONEGA.

GOLD COINAGE.

Period.	GOLD COINAGE.				Period.	GOLD COINAGE.			
	Hat eagles.	Three dollars.	Quarter eagles.	Dollars.	Pieces.	Pieces.	Pieces.	Dollars.	Total.
1838 to 1847.....	576,353	710,654	\$3,218,017.50	1838 to 1847.....	268,424	123,576	Pieces.		Value.
1848 to 1857.....	478,342	60,897	601,014	2,607,729.50	500,872	79,736	103,899	684,000	\$1,636,060.00
1858.....	19,256	900	1,637	21,733	100,167.00	31,066	9,056	40,122	2,807,599.00
1859.....	11,404	642	6,937	19,003	65,582.00	39,500	5,235	41,735	171,970.00
1860.....	12,800	1,602	1,472	15,874	69,477.00	53,005	7,469	30,474	292,735.00
1861, (to Feb. 28).....	11,876	1,566	13,442	60,946.00	1861, (to Mar. 31).....	14,116	.....	14,116	133,697.50
Total.....	1,110,581	1,120	197,850	72,520	1,381,780	6,121,919.00	Total.....	70,580.00	70,580.00

7. ASSAY OFFICE, NEW YORK.

8. SUMMARY EXHIBIT OF THE COINAGE OF THE MINT AND BRANCHES TO THE CLOSE OF THE YEAR ENDING JUNE 30, 1864.				

Period.	Fine gold bars.	Fine silver bars.	Total.	Mints.	Comptroller of the coinage.	Gold coinage.	Silver coinage.	Copper coinage.	Entire coinage.	
						Value.	Value.	Value.	Value.	Value.
1854.....	\$2,888,639.18	.....	\$2,888,639.18	Philadelphia.....	1793.....	\$11,138,087.17	\$98,299,074.82	\$3,705,723.55	\$13,383,834	\$153,162,855.54
1855.....	20,441,836.63	20,441,836.63	20,441,836.63	1854.....	1854.....	181,111,516.81	3,684,580.41	17,401,103	184,946,097.22	
1856.....	19,306,646.99	19,306,646.99	19,306,646.99	1855.....	1855.....	40,381,615.00	20,890,037.13	94,890,695	70,271,652.13	
1857.....	9,355,414.00	9,355,414.00	9,355,414.00	1856.....	1856.....	5,048,641.50	1,306,954	1,306,954	5,048,641.50	
1858.....	2,78,691.04	2,78,691.04	2,78,691.04	1857.....	1857.....	6,131,919.00	1,381,780	1,381,780	6,131,919.00	
1859.....	13,044,718.43	13,044,718.43	13,044,718.43	1858.....	1858.....	133,113,361.93	1,731,235.33	1,731,235.33	134,844,611.96	
1860.....	6,531,532.01	6,531,532.01	6,531,532.01	1859.....	1859.....	133,113,361.93	486,329.97	486,329.97	134,844,611.96	
1861.....	19,948,728.88	187,078.63	20,135,807.51	1860.....	1860.....	1861.....	1862.....	1863.....	1864.....	1865.....
1862.....	16,094,768.44	415,603.57	16,509,372.01	1862.....	1862.....	1863.....	1864.....	1865.....	1866.....	1867.....
1863.....	1,735,878.16	138,542.91	1,932,381.07	1863.....	1863.....	1864.....	1865.....	1866.....	1867.....	1868.....
1864.....	1,539,751.47	173,385.64	1,713,659.91	1864.....	1864.....	1865.....	1866.....	1867.....	1868.....	1869.....
Total.....	1,731,235.33	134,844,617.26	Total.....	133,804,947.69	3,705,723.55	927,864,366	914,932,142.62			

SCHEDULE E.

Statement of gold of domestic production deposited at the mint of the United States and branches to the close of the year ending June 30, 1864.

I. MINT OF THE UNITED STATES, PHILADELPHIA.

Period.	Parted from silver.	Virginia.	North Carolina.	South Carolina.	Georgia.	Tennessee.	Alabama.	New Mexico.	California.
1804 to 1827.....	\$427,000 00	\$110,000 00	\$227,500 00	\$1,763,900 00	\$12,400 00				
1828 to 1837.....	2,519,500 00	1,303,636 00	152,366 00	566,3,6 00	16,419 00	\$45,493 00			
1838 to 1847.....	518,294 50	467,237 00	53,626 00	44,577 50	6,669 00	9,451 00	\$48,397 00	\$226,839,521 62	1,372,506 07
1848 to 1857.....	534,491 50	15,175 00	300 00	18,365 00				959,191 79	
1858.....	18,377 09	9,305 00	4,675 00	20,190 00	240 00			275 00	
1859.....	15,320 00	8,450 11	7,556 41	15,049 41	535 88		92 76		663,389 02
1860.....	17,402 62	7,523 80	135 40					426,807 81	
1861.....	7,290 29	81 38	246 66					244,259 81	
1862.....	\$68,864 66	69 60	1,178 84					169,778 58	
1863.....	3,418 69	6,093 85						91,663 73	
1864.....	7,896 79								
Total.....	80,230 14	1,338,554 41	4,448,180 98	540,407 00	2,436,236 38	36,403 88	55,036 76	49,186 33	230,707,118 45
Period.	Oregon.	Colorado.	Arizona.	Washington.	Idaho.	Dakota.	Nevada.	Other sources.	Total.
1804 to 1827.....									
1828 to 1837.....								\$13,300 00	\$110,000 00
1838 to 1847.....								21,037 00	5,063,500 00
1848 to 1857.....								7,218 00	2,623,641 62
1858.....									228,067,473 62
1859.....									1,438,323 07
1860.....									
1861.....									1,402 01
1862.....								1,507 96	1,048,180 26
1863.....									1,068,828 48
1864.....									1,453,890 45
Total.....	85,728 84	4,908,151 22	7,032 84	26,127 55	849,549 57	2,198 88	1,048 42	44,364 97	245,815,766 82

E.—Statement of gold of domestic production, &c.—Continued.

2. BRANCH MINT, SAN FRANCISCO.

Period.	Parted from silver.	California.	Colorado.	Nevada.	Oregon.	Dakota.	Washington.	Idaho.	Total.
1854		\$10,842,281 23							\$10,842,281 23
1855		20,860,437 20							20,860,437 20
1856		29,209,218 24							29,209,218 24
1857		12,526,826 93							12,526,826 93
1858		19,104,369 99							19,104,369 99
1859		14,098,564 14							14,098,564 14
1860		11,319,913 83							11,319,913 83
1861		12,206,382 64							12,206,382 64
1862	\$322,823 01	14,029,759 95	\$630 00	\$13,000 00	\$885,000 00				15,754,262 96
1863	1,168,466 57	13,045,711 63	59,472 00	11,250 00	3,001,104 00	\$5,760 00	\$12,612 00		17,274,436 26
1864	220,890 18	14,863,657 52			2,139,305 00			\$1,257,497 50	18,481,350 20
Total	2,152,179 76	172,107,123 36	60,152 00	24,250 00	6,028,409 00	5,760 00	12,072 00	1,257,497 50	181,648,043 62

3. BRANCH MINT, NEW ORLEANS.

Period.	North Carolina.	South Carolina.	Georgia.	Tennessee.	Alabama.	California.	Colorado.	Other sources.	Total.
1838 to 1847	\$741,00	\$14,306 00	\$37,364 00	\$1,772 00	\$61,903 00	\$21,606,461 53			\$3,613 00
1848 to 1857		1,911 00	2,317 00	947 00	15,379 00	448,439 84			3,677 00
1858			1,560 00	164 12		93,272 41			
1859						661 53	\$7,135 00		
1860							\$1,770 39		
1861, (to January 31)							19,932 10	1,666 81	
Total	741 00	16,217 00	41,241 00	2,883 12	77,943 53	22,265,240 89	3,437 20	7,290 00	22,414,993 74

E.—Statement of gold of domestic production, &c.—Continued.

4. BRANCH MINT, CHARLOTTE, NORTH CAROLINA.

Period.	North Carolina.	South Carolina.	South Carolina.	California.	Total.
1838 to 1847	\$1,520,777.00	\$143,911.00			\$1,673,718.00
1848 to 1857	2,503,412.68	222,754.17		57,321.01	2,813,487.86
1858	170,560.33	3,507.16			176,667.49
1859	182,489.61	22,762.71			205,252.32
1860	134,491.17	65,558.30			131,491.17
1861, (to March 31)					65,558.30
Total	4,520,730.79	460,523.34		87,321.01	5,068,575.14

5. BRANCH MINT, DAHLONEGA.

Period.	Utah.	North Carolina.	South Carolina.	Georgia.	Tennessee.	Alabama.	California.	Colorado.	Other sources.	Total.
1838 to 1847	\$64,351.00	\$95,427.00	\$2,978,353.60	\$32,175.00	\$17,711.00					\$3,218,017.00
1848 to 1857	28,278.82	174,811.91	1,159,420.98	9,837.42	11,918.92	\$1,124,712.82				2,609,931.87
1858		32,322.28	57,811.45	107.33		5,293.52				35,614.58
1859		3,656.88	4,610.35	57,023.12			639.19			65,072.21
1860	3,485.70	2,004.36	35,568.92				1,097.37	2,490.86		67,085.21
1861, (to Feb. 28)	\$145.14	812.79	2,066.91	22,182.14			4,213.79	32,772.28		62,193.05
Total....	145.14	99,585.19	311,242.81	4,310,459.61	42,119.75	59,629.92	1,236,016.69	57,763.84	951.00	6,117,913.95

E.—Statement of gold of domestic production, &c.—Continued.

6. ASSAY OFFICE, NEW YORK.

Period.	Parted from silver.	Virginia.	N. Carolina.	S. Carolina.	Georgia.	Alabama.	New Mexico.	California.
1854	\$167 00	\$3,916 00	\$305 00	\$1,242 00	\$350 00	\$9,221,457 00	25,025,896 11	
1855	2,370 00	3,750 00	7,620 00	13,100 00	13,100 00		16,529,008 90	
1856	6,928 00	805 07	4,052 29	41,101 28	233 62		9,899,957 00	
1857	1,531 00	1,689 00	2,663 00	10,451 00	1,645 00		19,660,531 46	
1858	501 00	7,007 00	6,354 00	12,951 00	2,181 00			
1859	436 00	20,122 00	700 00	14,756 00	593 00		11,691,872 25	
1860	4,202 00	9,755 00		19,368 00			6,023,628 36	
1861	3,839 00	2,753 00	670 00	6,900 00	818 00	\$6,714 00	19,227,658 14	
1862	\$241,029 00	316 00	2,232 00	2,065 00	1,469 00	1,543 00	12,580,647 83	
1863	34,328 00		130 00				5,580 00	
1864	7,618 00						346,244 60	
Total.....	282,975 00	20,320 00	52,159 07	24,519 29	121,338 28	5,720 62	13,837 00	130,326,002 71

Period.	Idaho.	Colorado.	Utah.	Arizona.	Oregon.	Nevada.	Vermont.	Other sources.	Total.
1854									\$9,227,177 00
1855								\$1,600 00	25,054,686 11
1856									16,582,129 16
1857									9,917,836 00
1858									19,722,629 46
1859									11,735,694 25
1860									6,311,804 36
1861									20,792,334 14
1862									13,786,439 83
1863									-1,332,319 60
1864									1,170,061 06
Total	201,288 00	4,267,237 00	78,414 00	22,618 00	28,296 00	40,920 00	298 00	150,168 00	135,636,110 97

E.—Statement of gold of domestic production, &c.—Continued.

7. BRANCH MINT, DENVER.

Period.

1864.

Period.

\$486,329 97

8. SUMMARY EXHIBIT OF THE ENTIRE DEPOSITS OF DOMESTIC GOLD AT THE U. S. MINT AND BRANCHES TO JUNE 30, 1864.

Mint.	Purified from silver.	Virginia.	N. Carolina.	S. Carolina.	Georgia.	Alabama.	Tennessee.	California.	Colorado.	Utah.
Philadelphia	\$50,230 14	\$1,535,554 41	\$4,418,180 98	\$540,467 00	\$2,426,336 35	\$35,036 76	\$36,403 88	\$230,707,118 45	\$4,908,151 22	.....
San Francisco	2,152,179 76	.....	.....	741 00	41,241 00	77,943 53	2,883 12	172,107,123 36	60,152 00	.....
New Orleans . . . . .	.....	.....	.....	4,520,730 79	460,523 34	.....	22,255,240 89	3,437 20	.....	.....
Charlotte . . . . .	.....	.....	.....	4,311,242 81	4,310,459 61	59,029 92	43,119 75	1,236,016 69	57,763 84	\$145 14
Dahlonega	99,585 19	.....	.....	24,519 29	121,338 28	5,720 62	.....	130,326,002 71	4,207,237 00	78,414 00
Assay office	52,975 00	20,320 00	.....	.....	.....	.....	.....	486,329 97	.....	.....
Denver . . . . .	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total	2,515,384 90	1,558,874 41	9,121,397 03	1,352,969 44	6,909,375 27	198,330 83	81,406 75	556,718,823 11	9,783,071 2378	559 14

Mint.	Arizona.	N. Mexico.	Oregon.	Nevada T.	Dakota Ter.	Idaho Ter.	Wash'n Ter.	Vermont.	Other sources.	Total.
Philadelphia	\$7,032 84	\$49,186 53	\$85,728 84	\$1,048 42	\$2,198 88	\$849,539 57	\$26,127 55	.....	\$14,364 97	\$245,817,766 82
San Francisco . . . . .	.....	6,028,409 00	24,250 00	5,760 00	1,257,497 50	12,672 00	.....	.....	181,648,043 62	.....
New Orleans . . . . .	.....	.....	.....	.....	.....	.....	7,290 00	22,404,993 74	.....	.....
Charlotte . . . . .	.....	.....	.....	.....	.....	.....	951 00	5,068,575 14	.....	.....
Dahlonega	22,618 00	13,837 00	28,296 00	40,920 00	.....	201,288 00	.....	\$298 00	150,168 00	6,117,913 95
Assay office . . . . .	.....	.....	.....	.....	.....	.....	.....	.....	135,636,110 97	486,329 97
Denver . . . . .	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total	29,650 84	63,023 53	6,142,433 84	66,218 42	7,958 88	2,308,385 07	38,799 55	298 00	202,773 97	597,177,734 21

SCHEDULE E.

Statement of the amount of silver coined at the mint of the United States and branches at San Francisco and New Orleans, under the act of February 21, 1853.

Period.	United States mint at Philadelphia.	Branch mint at San Francisco.	Branch mint at New Orleans, (to Jan. 31, 1861.)	Total.
1853	\$7,806,461.00	.....	\$1,225,000.00	\$9,031,461.00
1854	5,340,130.00	.....	3,246,000.00	8,586,130.00
1855	1,383,170.00	.....	1,918,000.00	3,475,245.00
1856	3,150,740.00	.....	1,744,000.00	5,071,740.00
1857	1,333,000.00	.....	50,000.00	1,383,000.00
1858	4,970,980.00	.....	127,730.00	5,092,730.00
1859	2,926,940.00	.....	282,540.00	5,808,900.00
1860	519,890.00	.....	356,500.00	2,169,340.00
1861	1,433,800.00	.....	1,08,000.00	2,045,800.00
1862	2,168,941.50	.....	641,700.00	2,810,641.50
1863	326,817.80	.....	815,875.00	1,142,692.80
1864	177,544.10	.....	347,500.00	525,044.10
31,547,874.40	.....	3,161,900.00	15,471,000.00	50,180,774.40

SCHEDULE G.
Statement of the amount of silver of domestic production at the mint of the United States and branches from January, 1841, to June, 1854.

Period.	Parted from gold.	Nevada.	Arizona.	Sonora.	North Carolina.	Lake Superior.	Califor ia.	Total.
1841 to 1851.....	\$768,509 00	.....	.....	.....	.....	.....	.....	\$768,509 00
1852.....	404,494 00	.....	.....	.....	.....	.....	.....	404,494 00
1853.....	417,279 00	.....	.....	.....	.....	.....	.....	417,279 00
1854.....	328,199 00	.....	.....	.....	.....	.....	.....	328,199 00
1855.....	333,053 00	.....	.....	.....	.....	.....	.....	333,053 00
1856.....	321,938 38	.....	.....	.....	.....	.....	.....	321,938 38
1857.....	127,256 12	.....	.....	.....	.....	.....	.....	127,256 12
1858.....	306,849 36	.....	.....	.....	.....	.....	.....	306,849 36
1859.....	219,647 34	.....	.....	.....	.....	.....	.....	219,647 34
1860.....	138,561 70	.....	.....	.....	.....	.....	.....	138,561 70
1861.....	304,724 73	.....	.....	.....	.....	.....	.....	304,724 73
1862.....	215,122 47	.....	.....	.....	.....	.....	.....	215,122 47
1863.....	188,394 94	.....	.....	.....	.....	.....	.....	188,394 94
1864.....	166,791 55	.....	.....	.....	.....	.....	.....	166,791 55
4,324,820 59	2,241,288 49	25,723 00	1,245 00	41,888 00	128,241 90	8,224 00	6,771,429 98	

SCHEDULE H.

Statement of cents of former issue deposited at the United Sta'es mint for exchange for cents of new issue, to June 30, 1864.

Period.	Value by tale.
1857	\$16,602
1858	39,404
1859	47,235
1860	37,500
1861	95,245
1862	53,365
1863	6,185
1864	490
Total.	<u>296,026</u>

A statement of foreign gold an'l silver coins, prepared by the Director of the Mint, to accompany his annual report, in pursuance of the act of February 21, 1857.

EXPLANATORY REMARKS.

The first column embraces the names of the countries where the coins are issued; the second contains the names of coin, only the principal denominations being given. The other sizes are proportional; and when this is not the case the deviation is stated.

The third column expresses the weight of a single piece in fractions of the troy ounce, carried to the thousandth, and in a few cases to the ten thousandth of an ouncee. The method is preferable to expressing the weight in grains for commercial purposes, and corresponds better with the terms of the mint. It may be readily transferred to weight in grains by the following rule: Remove the decimal point; from one-half deduct four per cent. of that half, and the remainder will be grains.

The fourth column expresses the fineness in thousandths, *i. e.*, the number of parts of pure gold or silver in 1,000 parts of the coin.

The fifth and sixth columns of the first table express the valuation of gold. In the fifth is shown the value as compared with the legal content or amount of fine gold in our coin. In the sixth is shown the value as paid at the mint after the uniform deduction of one-half of one per cent. The former is the value for any other purposes than recoinage, and especially for the purpose of comparison; the latter is the value in exchange for our coins at the mint.

For the silver there is no fixed legal valuation, the law providing for shifting the price according to the condition of demand and supply. The present price of standard silver is 122½ cents per ouncee, at which rate the values in the fifth column of the second table are calculated. In a few cases where the coins could not be procured the data are *assumed* from the legal rates, and so stated.

SCHEDULE I.

Gold coins.

Country.	Denomination.	Weight.	Fineness.	Value.	Value after deduction.
					Oz. dec. Thous.
Australia	Pound of 1852	0.281	916.5	\$5.32.37	\$5.29.71
	Sovereign, 1855-'60	0.256.5	916	4.85.58	4.83.16
Austria	Ducat	0.112	986	2.28.28	2.27.04
	Souverain	0.363	900	6.75.35	6.71.98
Belgium	New Union crown, (assumed)	0.357	900	6.64.19	6.60.87
	Twenty-five francs	0.254	899	4.72.03	4.69.67
Bolivia	Doubloon	0.867	870	15.59.25	15.51.46
Brazil	Twenty milreis	0.575	917.5	10.90.57	10.85.12
Central America	Two escudos	0.269	853.5	3.68.75	3.66.91
Chili	Old doubloon	0.867	870	15.59.26	15.51.47
Denmark	Ten pesos	0.492	900	9.15.35	9.10.78
Ecuador	Ten thaler	0.427	895	7.90.01	7.86.06
England	Four escudos	0.433	844	7.55.46	7.51.69
France	Pound or sovereign, new	0.256.7	916.5	4.86.34	4.83.91
	Pound or sovereign, average	0.256.2	916	4.85.68	4.82.66
Germany, north	Twenty francs, new	0.207.5	899.5	3.85.83	3.83.91
	Twenty francs, average	0.207	899	3.84.69	3.82.77
Germany, south	Ten thaler, Prussian	0.427	895	7.90.01	7.86.06
	Krone, (crown)	0.357	900	6.64.20	6.60.88
Greece	Ducat	0.112	986	2.28.28	2.27.14
Hindostan	Twenty drachms	0.185	900	3.44.19	3.42.47
Italy	Mohur	0.374	916	7.08.18	7.04.64
Japan	Twenty lire	0.207	898	3.84.26	3.82.34
Mexico	Old cobang	0.362	568	4.44.0	4.41.8
	New cobang	0.289	572	3.57.6	3.55.8
Naples	Doubloon, average	0.867.5	866	15.52.98	15.45.22
	Doubloon, new	0.867.5	870.5	15.61.05	15.53.25
Netherlands	Six ducati, new	0.245	996	5.04.43	5.01.91
New Granada	Ten guilders	0.215	899	3.99.56	3.97.57
Peru	Old doubloon, Bogota	0.868	870	15.61.06	15.53.26
	Old doubloon, Popayan	0.867	858	15.37.75	15.30.07
Portugal	Ten pesos, new	0.525	891.5	9.67.51	9.62.68
	Old doubloon	0.867	868	15.55.67	15.47.90
Prussia	Gold crown	0.308	912	5.80.66	5.77.76
Rome	New Union crown, (assumed)	0.357	900	6.64.19	6.60.87
Russia	Two and a half scudi, new	0.140	900	2.60.47	2.59.17
Spain	Five roubles	0.210	916	3.97.64	3.95.66
Sweden	One hundred reals	0.268	896	4.96.39	4.93.91
	Eighty reals	0.215	869.5	3.86.44	3.84.51
Tunis	Ducat	0.111	975	2.23.72	2.22.61
Turkey	Twenty-five piastres	0.161	900	2.99.54	2.98.05
Tuscany	One hundred piastres	0.231	915	4.36.93	4.34.75
	Sequin	0.112	999	2.31.29	2.30.14

SCHEDULE J.

Silver coins.

Country.	Denomination.	Weight.	Fineness.	Value.
		Oz. dec.	Thous.	
Austria	Old rix dollar	0.902	833	\$1.02.27
	Old scudo	0.836	902	1.02.64
	Florin, before 1858	0.451	833	51.14
	New florin	0.397	900	48.63
	New Union dollar	0.596	900	73.01
	Maria Theresa dollar, 1780	0.895	838	1.02.12
Belgium	Five francs	0.803	897	98.04
Bolivia	New dollar	0.643	903.5	79.07
	Half dollar	0.432	667	39.22
Brazil	Double milreis	0.829	918.5	1.02.53
Canada	Twenty cents	0.150	925	18.87
Central America	Dollar	0.866	850	1.00.19
Chili	Old dollar	0.864	908	1.06.79
	New dollar	0.801	900.5	98.17
Denmark	Two rigsdaler	0.927	877	1.10.65
England	Shilling, new	0.182.5	924.5	22.96
	Shilling, average	0.178	925	22.41
France	Five franc, average	0.800	900	98.00
Germany, north	Thaler, before 1857	0.712	750	72.67
	New thaler	0.595	900	72.89
Germany, south	Florin, before 1857	0.340	900	41.65
	New florin, (assumed)	0.340	900	41.65
Greece	Five draehms	0.719	900	88.08
Hindostan	Rupee	0.374	916	46.62
Japan	Itzebu	0.279	991	37.63
	New itzebu	0.279	890	33.80
Mexico	Dollar, new	0.867.5	903	1.06.62
	Dollar, average	0.866	901	1.06.20
Naples	Scudo	0.844	830	95.34
Netherlands	Two and a half guild	0.804	944	1.03.31
Norway	Specie daler	0.927	877	1.10.65
New Granada	Dollar of 1857	0.803	896	97.92
Peru	Old dollar	0.866	901	1.06.20
	Dollar of 1858	0.766	909	94.77
	Half dollar, 1835-'38	0.433	650	38.31
Prussia	Thaler, before 1857	0.712	750	72.63
	New thaler	0.595	900	72.89
Rome	Scudo	0.864	900	1.05.84
Russia	Rouble	0.667	875	79.44
Sardinia	Five lire	0.800	900	98.00
Spain	New pistareen	0.166	899	20.31
Sweden	Rix dollar	1.092	750	1.11.48
Switzerland	Two francs	0.323	899	39.52
Tunis	Five piastres	0.511	898.5	62.49
Turkey	Twenty piastres	0.770	830	83.93
Tuscany	Florin	0.220	925	27.60

No. 6.

Gold, silver, and copper coinage at the Mint of the United States, in the several years from its establishment, in 1792; the coinage at the branch mints, and the Assay office, New York, from their organization to June 30, 1864.

Years.	Gold.	Silver.	Copper.	Total.
1793 to 1795.....	\$71,485 00	\$370,683 80	\$11,373 00	\$453,541 80
1796.....	102,727 50	79,077 50	10,324 40	192,129 40
1797.....	103,423 50	12,591 45	9,510 34	125,524 29
1798.....	205,610 00	330,291 00	9,797 00	545,698 00
1800.....	213,285 00	323,515 00	9,106 68	645,906 68
1801.....	317,760 00	224,296 00	29,279 40	571,335 40
	1,014,290 00	1,440,454 75	79,390 82	2,534,135 57
1802.....	422,570 00	74,758 00	13,625 37	510,956 37
1803.....	423,310 00	58,343 00	34,422 83	516,075 83
1804.....	258,377 50	87,118 00	25,203 03	370,698 53
1805.....	258,642 50	100,349 50	12,844 94	371,827 94
1806.....	170,307 50	149,388 50	13,483 48	333,239 48
1807.....	324,505 00	471,319 00	5,260 00	801,084 00
1808.....	437,495 00	597,448 75	9,652 21	1,044,595 96
1809.....	284,605 00	684,360 00	13,090 00	982,055 00
1810.....	169,375 00	707,376 00	8,001 53	884,752 53
	501,435 00	638,773 50	15,660 00	1,155,868 50
	3,250,742 50	3,569,165 25	151,246 39	6,971,154 14
1811.....	497,905 00	608,340 00	2,495 95	1,108,740 95
1812.....	290,435 00	814,029 50	10,755 00	1,115,219 50
1813.....	477,140 00	620,951 50	4,180 00	1,102,271 50
1814.....	77,270 00	561,687 50	3,578 30	642,535 80
1815.....	3,175 00	17,308 00	-----	20,483 00
1816.....	-----	28,575 75	28,209 82	56,785 57
1817.....	-----	607,783 50	39,484 00	647,267 50
1818.....	242,940 00	1,070,454 50	31,670 00	1,345,064 50
1819.....	258,615 00	1,140,000 00	26,710 00	1,425,325 00
1820.....	1,319,030 00	501,680 70	44,075 50	1,864,786 20
	3,166,510 00	5,970,810 95	191,158 57	9,328,479 52
1821.....	189,325 00	825,762 45	3,890 00	1,018,977 45
1822.....	88,980 00	805,806 50	20,723 39	915,509 89
1823.....	72,425 00	895,550 00	-----	967,975 00
1824.....	93,200 00	1,752,477 00	12,620 00	1,858,297 00
1825.....	156,385 00	1,564,583 00	14,926 00	1,735,894 00
1826.....	92,245 00	2,002,090 00	16,344 25	3,110,679 25
1827.....	131,565 00	2,869,200 00	23,577 32	3,024,342 32
1828.....	140,145 00	1,575,600 00	25,636 24	1,741,381 24
1829.....	295,717 50	1,994,578 00	16,580 00	2,306,875 50
1830.....	643,105 00	2,495,400 00	17,115 00	3,155,620 00
	1,903,092 50	16,781,046 95	151,412 20	18,835,551 65

No. 6—Continued.

Years.	Gold.	Silver.	Copper.	Total.
1831.....	\$714,270 00	\$3,175,600 00	\$33,603 60	\$3,923,473 60
1832.....	798,435 00	2,579,000 00	23,620 00	3,401,065 00
1833.....	978,550 00	2,759,000 00	28,160 00	3,765,710 00
1834.....	3,954,270 00	3,415,002 00	19,151 00	7,388,423 00
1835.....	2,186,175 00	3,443,003 00	39,489 00	5,668,667 00
1836.....	4,135,700 00	3,606,100 00	23,100 00	7,764,900 00
1837.....	1,148,305 00	2,096,010 00	55,583 00	3,299,898 00
1838.....	1,809,595 00	2,315,250 00	63,702 00	4,188,547 00
1839.....	1,375,760 00	2,098,636 00	31,286 61	3,505,682 61
1840.....	1,690,862 00	1,712,178 00	24,627 00	3,427,607 00
	18,791,862 00	27,199,779 00	342,322 21	46,333,963 21
1841.....	1,102,107 50	1,115,875 00	15,973 67	2,233,957 17
1842.....	1,833,170 50	2,325,750 00	23,833 90	4,182,754 40
1843.....	8,302,797 50	3,722,260 00	24,283 20	12,049,330 70
1844.....	5,428,230 00	2,235,550 00	23,977 52	7,687,757 51
1845.....	3,756,447 50	1,873,200 00	38,948 04	5,668,595 54
1846.....	4,034,177 50	2,558,580 00	41,208 00	6,633,965 50
1847.....	20,221,385 00	2,374,450 00	61,836 69	22,657,671 69
1848.....	3,775,512 50	2,040,050 00	64,157 99	5,879,720 49
1849.....	9,007,761 50	2,114,950 00	41,984 32	11,164,695 82
1850.....	31,981,738 50	1,866,100 00	44,467 50	33,392,306 00
	89,443,328 00	22,226,755 00	380,670 83	112,050,753 83
1851.....	62,614,492 50	774,397 00	99,635 43	63,488,524 93
1852.....	56,846,187 50	999,410 00	50,630 94	57,896,228 44
1853.....	55,213,906 94	9,077,571 00	67,059 78	64,358,537 72
1854.....	52,094,595 47	8,619,270 00	42,638 35	60,756,503 82
1855.....	52,795,457 20	3,501,245 00	16,030 79	56,312,732 99
1856.....	59,343,365 35	5,196,670 17	27,106 78	64,567,142 30
1857, (Jan. 1 to June 30, inclusive).....	25,183,138 68	1,601,644 46	63,510 46	26,848,293 60
1858, fiscal year.....	52,889,800 29	8,233,287 77	234,000 00	61,357,083 06
1859, fiscal year.....	30,409,953 70	6,833,631 47	307,000 00	37,550,585 17
1860, fiscal year.....	23,447,283 35	3,250,636 26	342,000 00	27,039,919 61
	470,838,180 98	48,087,763 13	1,249,612 53	520,175,556 64
1861.....	80,708,400 64	2,883,706 94	101,660 00	83,693,767 58
1862.....	61,676,576 55	3,231,081 51	116,000 00	65,023,658 06
1863.....	22,645,729 90	1,564,297 22	478,450 00	24,688,477 12
1864.....	23,982,748 31	850,086 99	463,800 00	25,296,635 30
	189,013,455 40	8,529,172 66	1,159,910 00	198,702,538 06

No. 6—Continued.

RECAPITULATION OF COINAGE FROM 1793 TO 1864, INCLUSIVE.

Years.	Gold.	Silver.	Copper.	Totals.
1793 to 1800, 8 yrs.	\$1,014,290 00	\$1,440,454 75	\$79,390 82	\$2,534,135 57
1801 to 1810, 10 yrs.	3,250,742 50	3,569,165 25	151,246 29	6,971,154 14
1811 to 1820, 10 yrs.	3,166,510 00	5,970,810 95	191,158 57	9,328,479 52
1821 to 1830, 10 yrs.	1,903,092 50	16,781,046 95	151,412 20	18,835,551 65
1831 to 1840, 10 yrs.	18,791,862 00	27,199,779 00	342,322 21	46,333,963 21
1841 to 1850, 10 yrs.	89,443,328 00	22,226,755 00	380,670 83	112,050,753 83
1851 to 1860, 9½ yrs.	470,838,180 98	48,087,763 13	1,249,612 53	520,175,556 64
1861 to 1864, 4 yrs.	189,013,455 40	8,529,172 66	1,159,910 00	198,702,538 06
Total.. 71½ yrs.	777,421,461 38	133,804,947 69	3,705,723 55	914,932,132 62

RECAPITULATION OF AVERAGES OF COINAGE FOR EACH DECADE FROM 1793 TO 1864, INCLUSIVE.

Years.	Gold.	Silver.	Copper.	Totals.
1793 to 1800, 8 yrs.	\$126,786 25	\$180,056 84	\$9,923 85	\$316,766 94
1801 to 1810, 10 yrs.	325,074 25	356,916 52	15,124 64	697,115 41
1811 to 1820, 10 yrs.	316,651 00	597,081 09	19,115 86	932,847 95
1821 to 1830, 10 yrs.	190,309 25	1,678,104 69	15,141 22	1,883,555 16
1831 to 1840, 10 yrs.	1,879,186 20	2,719,977 90	34,232 22	4,633,396 32
1841 to 1850, 10 yrs.	8,944,332 80	2,222,675 50	38,067 08	11,205,075 38
1851 to 1860, 9½ yrs.	49,561,913 79	5,061,860 80	131,538 16	54,755,321 75
1861 to 1864, 4 yrs.	47,253,363 85	2,132,293 16	289,977 50	49,675,634 51
1793 to 1864, 71½ yrs.	108,597,617 39	14,948,975 50	553,120 53	121,099,713 42

No. 7.

Statement of the public debt on the 1st day of January, in each of the years from 1791 to 1842, inclusive, and at various dates in subsequent years to July 1, 1864.

On the 1st day of January.....	1791	\$75, 463, 476 52
	1792	77, 227, 924 66
	1793	80, 352, 634 04
	1794	78, 427, 404 77
	1795	80, 747, 587 38
	1796	83, 762, 172 07
	1797	82, 064, 479 33
	1798	79, 228, 529 12
	1799	78, 408, 669 77
	1800	82, 976, 294 35
	1801	83, 038, 050 80
	1802	80, 712, 632 25
	1803	77, 054, 686 30
	1804	86, 427, 120 88
	1805	82, 312, 150 50
	1806	75, 723, 270 66
	1807	69, 218, 398 64
	1808	65, 196, 317 97
	1809	57, 023, 192 09
	1810	53, 173, 217 52
	1811	48, 005, 587 76
	1812	45, 209, 737 90
	1813	55, 962, 827 57
	1814	81, 487, 846 24
	1815	99, 833, 660 15
	1816	127, 334, 933 74
	1817	123, 491, 965 16
	1818	103, 466, 633 83
	1819	95, 529, 648 28
	1820	91, 015, 566 15
	1821	89, 987, 427 66
	1822	93, 546, 676 98
	1823	90, 875, 877 28
	1824	90, 269, 777 77
	1825	83, 788, 432 71
	1826	81, 054, 059 99
	1827	73, 987, 357 20
	1828	67, 475, 043 87
	1829	58, 421, 413 67
	1830	48, 565, 406 50
	1831	39, 123, 191 68
	1832	24, 322, 235 18
	1833	7, 001, 032 88
	1834	4, 760, 081 08
	1835	351, 289 05
	1836	291, 0~9 05
	1837	1, 878, 223 55
	1838	4, 857, 660 46

On the 1st day of January.....	1839	\$11, 983, 737 53
	1840	5, 125, 077 63
	1841	6, 737, 398 00
	1842	15, 028, 486 37
On the 1st day of July.....	1843	27, 203, 450 69
	1844	24, 748, 188 23
	1845	17, 093, 794 80
	1846	16, 750, 926 33
	1847	38, 956, 623 38
	1848	48, 526, 379 37
On the 1st day of December....	1849	64, 704, 693 71
	1850	64, 228, 238 37
On the 20th day of November.	1851	62, 560, 395 26
On the 30th day of December.	1852	65, 131, 692 13
On the 1st day of July	1853	67, 340, 628 78
	1854	47, 242, 206 05
On the 17th day of November.	1855	39, 969, 731 05
On the 15th day of November.	1856	30, 963, 909 64
On the 1st day of July	1857	29, 060, 386 90
	1858	44, 910, 777 66
	1859	58, 754, 699 33
	1860	64, 769, 703 08
	1861	90, 867, 828 68
	1862	514, 211, 371 92
	1863	1, 098, 793, 181 37
	1864	1, 740, 690, 489 49

S. B. COLBY, *Register.*

TREASURY DEPARTMENT,
Register's Office, November 16, 1864.

No. 8.—Statement of the revenue collected from the beginning of the government to the 30th Public lands, and miscellaneous sources, with the receipts

	From customs : duties, imposts, and tonnage.	From internal revenue.	From direct tax.	From postage.
From March 4, 1789, to Dec. 31....1791	\$4,399,473 09			
For the year.....1792	3,443,070 85	\$208,924 81		
1793	4,255,306 56	337,705 70		\$11,020 51
1794	4,801,065 28	274,089 62		29,478 49
1795	5,588,461 26	337,755 36		22,400 00
1796	6,567,987 94	475,289 60		72,909 84
1797	7,549,649 65	575,491 45		64,500 00
1798	7,106,061 93	644,357 95		39,500 00
1799	6,610,449 31	779,136 44		41,000 00
1800	9,080,932 73	809,396 55	\$734,223 97	78,000 00
1801	10,750,778 93	1,048,033 43	534,343 38	79,500 00
1802	12,438,235 74	621,898 89	206,565 44	35,000 00
1803	10,479,417 61	215,177 69	71,879 20	16,427 26
1804	11,098,565 33	50,941 29	50,198 44	26,500 00
1805	12,936,487 04	21,747 15	21,883 91	21,342 50
1806	14,667,698 17	20,101 45	55,763 86	41,117 67
1807	15,845,521 61	13,051 40	34,732 56	3,614 73
1808	16,363,550 58	8,210 73	19,159 21	
1809	7,296,020 58	4,044 39	7,517 31	
1810	8,583,309 31	7,430 63	12,448 68	
1811	13,313,222 73	2,295 95	7,666 66	37 70
1812	8,958,777 53	4,903 06	859 22	85,039 70
1813	13,224,623 25	4,755 04	3,805 52	35,000 00
1814	5,998,772 08	1,662,984 22	2,219,497 36	45,000 00
1815	7,282,942 22	4,678,059 07	2,162,673 41	135,000 00
1816	36,306,874 88	5,124,708 31	4,253,635 09	149,787 74
1817	26,283,348 49	2,678,100 77	1,834,187 04	29,371 91
1818	17,176,385 00	955,279 20	264,333 36	20,070 00
1819	20,203,608 76	229,593 63	83,650 78	71 32
1820	15,005,612 15	106,260 53	31,586 82	6,465 95
1821	13,004,447 15	69,027 63	29,349 05	516 91
1822	17,589,761 94	67,665 71	20,961 56	602 04
1823	19,088,433 44	34,242 17	10,337 71	110 69
1824	17,878,325 71	34,663 37	6,201 96	
1825	20,008,713 45	25,771 35	2,330 85	469 56
1826	23,341,331 77	21,589 93	6,638 76	300 14
1827	19,712,283 29	19,885 68	2,626 90	101 00
1828	23,205,523 64	17,454 54	2,218 81	20 15
1829	22,681,965 91	14,502 74	11,335 05	86 60
1830	21,929,391 39	12,160 62	16,980 59	55 13
1831	24,224,441 77	6,933 51	10,506 01	561 02
1832	28,465,237 24	11,630 65	6,791 13	244 95
1833	29,032,508 91	2,759 00	394 12	
1834	16,214,957 15	4,196 09	19 80	100 00
1835	19,391,310 59	10,459 48	4,263 33	893 00
1836	23,400,940 53	370 00	728 79	10 91
1837	11,169,290 39	5,493 84	1,687 70	
1838	16,158,800 36	2,467 27		
1839	23,137,924 81	2,553 32	755 22	
1840	13,499,502 17	1,682 25		
841	14,487,216 74	3,261 36		
1842	18,187,908 76	495 00		
1843	7,046,843 91	103 25		
1844	26,183,570 94	1,777 34		
1845	27,528,112 70	3,517 12		
1846	26,712,667 87	2,897 26		
1847	23,747,864 66	375 00		
1848	31,757,070 96	375 00		
1849	28,346,738 82	375 00		
1850	39,668,686 42			
1851	49,017,567 92			
1852	47,330,326 62			
1853	58,931,865 52			
1854	64,224,190 27			
1855	53,025,794 21			
1856	64,022,863 50			
1857	63,875,905 05			
1858	41,789,620 96			
1859	49,565,824 38			
1860	53,187,511 87			
1861	39,582,125 64			
1862	49,056,397 62		1,795,331 73	
1863	69,059,642 40	37,640,787 95	1,485,103 61	
1864	102,316,152 99	109,741,134 10	475,648 96	

of June, 1864, under the several heads of Customs, Internal Revenue, Direct Tax, Postage, from loans and treasury notes, and the total receipts.

From public lands.	From bank stock, dividends, and bonus.	From miscellaneous sources.	Total, exclusive of loans and treasury notes.	From loans and treasury notes.	Total receipts.
		\$19,440 10	\$4,418,913 19	\$5,791,112 56	\$10,210,025 75
	88,028 00	9,936 65	3,669,960 31	5,070,806 46	8,740,766 77
	38,500 00	10,390 37	4,652,923 14	1,067,701 14	5,720,624 28
	303,472 00	23,789 48	5,431,904 87	4,609,196 78	10,041,101 65
	162,000 00	5,917 97	6,114,534 59	3,305,268 20	9,419,802 79
\$4,836 13	1,240,000 00	16,506 14	8,377,529 65	362,800 00	8,740,329 65
83,540 60	385,220 00	30,379 29	8,688,780 99	70,135 41	8,758,916 40
11,963 11	79,920 00	18,692 81	7,900,495 80	308,574 27	8,209,070 07
	71,040 00	45,187 56	7,546,813 31	5,074,646 53	12,621,459 84
	443 75	74,712 10	10,848,749 10	1,602,435 04	12,451,184 14
167,726 06	88,800 00	266,149 15	12,935,330 95	10,125 00	12,945,455 95
188,628 02	1,327,560 00	177,905 86	14,995,793 95	5,597 36	15,001,391 31
165,675 69		115,518 18	11,064,097 63		11,064,097 63
487,526 79		112,575 53	11,826,307 38	9,532 64	11,835,840 02
540,193 80		19,039 80	13,360,694 20	128,814 94	13,689,509 14
765,245 73		10,004 19	15,559,931 07	48,897 71	15,608,828 78
466,163 27		34,935 69	16,398,019 26		16,398,019 26
647,939 06		21,802 35	17,060,661 93	1,822 16	17,062,484 09
442,252 33		23,638 51	7,773,473 12		7,773,473 12
696,548 82		84,476 84	9,384,214 28	2,759,992 25	12,144,206 53
1,040,237 53		60,068 52	14,423,529 09	8,309 05	14,431,838 14
710,437 78		41,125 47	9,801,132 76	12,837,900 00	22,639,032 76
835,655 14		236,571 00	14,340,409 95	26,184,435 00	40,524,844 95
1,135,971 09		119,399 81	11,181,625 16	23,377,911 79	34,559,536 95
1,287,959 28		150,282 74	15,696,916 82	35,264,320 78	50,961,237 60
1,717,885 03		123,994 61	47,676,985 66	9,494,436 16	57,171,421 82
1,991,226 06	202,426 00	80,389 17	33,099,049 74	734,542 59	33,833,593 03
2,606,564 77	525,000 00	37,547 71	21,585,180 04	8,765 62	21,593,495 66
3,274,422 78	675,000 00	57,027 10	24,603,374 37	2,291 00	24,605,665 37
1,635,871 61	1,000,000 00	54,872 49	17,810,660 55	3,040,824 13	20,881,493 68
1,212,966 46	105,000 00	152,072 52	14,573,379 72	5,000,324 00	19,573,703 72
1,803,581 54	297,500 00	452,355 15	20,232,427 94		20,232,427 94
916,523 10	350,000 00	141,019 15	20,540,666 26		20,540,666 26
984,418 15	350,000 00	127,603 60	19,381,219 79	5,000,000 00	24,381,219 79
1,216,090 56	367,500 00	129,982 25	21,840,858 02	5,000,000 00	26,840,858 02
1,393,755 09	492,500 00	94,288 52	23,260,434 21		25,260,434 21
1,495,845 26	420,000 00	1,315,621 83	22,966,363 96		22,966,363 96
1,018,308 75	455,000 00	65,106 34	24,763,629 23		24,763,629 23
1,517,175 13	490,000 00	112,561 95	24,827,627 38		24,827,627 38
2,329,356 14	490,000 00	73,172 64	24,844,116 51		24,844,116 51
3,210,815 48	490,000 00	583,563 03	28,536,820 82		28,526,820 82
2,623,381 03	659,000 00	101,165 66	31,867,450 66		31,867,450 66
3,967,682 55	610,285 00	334,796 76	33,948,426 25		33,948,426 25
4,857,600 69	586,649 50	128,412 32	21,791,935 55		21,791,935 55
14,757,600 75	569,280 82	696,279 13	35,430,087 10		35,430,087 10
21,877,179 86	328,674 67	2,209,891 32	50,826,796 08		50,826,796 08
6,776,236 52	1,375,965 44	5,625,479 15	24,954,153 04	2,992,989 15	27,947,142 19
3,081,939 47	4,542,102 22	2,517,252 42	26,302,561 74	12,716,820 86	39,019,382 60
7,076,447 35		1,265,088 91	31,482,749 61	3,857,276 21	35,340,025 82
3,292,683 29	1,744,513 80	911,733 82	19,480,115 33	5,589,547 51	25,069,662 84
1,365,627 42	672,769 38	331,285 37	16,860,160 27	13,639,317 38	20,519,477 65
1,335,797 52		440,807 97	19,965,008 25	14,808,735 64	34,773,744 89
897,818 11		296,235 99	8,241,001 26	12,541,409 19	20,782,410 45
2,059,939 80		1,075,419 70	29,320,707 78	1,877,847 95	31,198,555 73
2,077,022 30		333,201 78	29,941,853 90		29,941,853 90
2,694,452 48		274,139 44	29,684,157 05		29,684,157 05
2,498,355 20		284,444 36	26,531,039 22	28,870,765 36	55,401,804 58
3,328,642 56		627,021 13	35,713,109 65	21,293,780 00	57,006,889 65
1,688,939 55		338,233 70	30,374,307 07	29,492,585 91	59,796,802 98
1,859,894 25		706,059 12	42,234,639 79	5,435,126 96	47,669,766 75
2,352,305 30	266,072 09	921,933 24	52,557,878 55	203,400 00	52,761,278 55
2,043,239 58	1,021 34	438,580 76	49,822,168 30	46,300 00	49,868,468 30
1,667,084 99		1,188,104 07	61,787,054 58	16,350 00	61,803,404 58
8,470,78 39		1,105,352 74	73,800,341 40	1,950 00	73,802,291 40
11,497,049 07		827,731 40	65,350,574 68	800 00	65,351,374 68
8,917,644 93		1,116,190 81	74,056,639 24	200 00	74,056,899 24
3,829,486 64		1,259,920 88	68,965,312 57	3,900 00	68,969,212 57
3,513,715 87		1,352,029 13	46,655,365 96	23,717,300 00	70,372,663 96
1,756,687 30		2,163,953 96	53,486,465 64	28,287,500 00	81,773,965 64
1,778,557 71		1,088,530 25	56,054,599 83	20,786,808 00	76,841,407 83
870,658 54		1,023,515 31	41,476,299 49	41,895,340 65	83,371,640 13
152,203 77		931,787 64	51,935,720 76	529,692,460 50	581,628,181 26
167,617 17		4,344,139 82	112,687,290 95	776,682,361 57	889,379,652 52
583,333 29		51,505,502 26	264,626,771 60	1,121,131,842 98	1,385,758,614 58

No. 9.—Statement of expenditures from the beginning of the government to June 30, 1864,
Pensions, Indian department, and miscellaneous,

[The years 1862, 1863, and 1864 are from the account of warrants on the treasury]

	Civil list.	Foreign inter-course.	Navy Department.	War Department.	Pensions.
From March 4, 1789, to Dec. 31..	1791 \$757,134 45	\$14,733 33	\$570 00	\$632,804 03	\$175,813 88
For the year.....	1792 380,917 58	78,766 67	53 02	1,100,702 09	109,243 15
	1793 358,241 08	89,500 00		1,130,249 08	80,017 81
	1794 440,946 58	146,403 51	61,408 97	2,629,097 59	81,399 24
	1795 361,633 36	912,685 12	410,562 03	2,480,910 13	68,673 22
	1796 447,139 05	184,859 64	274,784 04	1,260,263 84	100,843 71
	1797 483,233 70	669,788 54	382,631 89	1,039,402 66	92,256 97
	1798 504,605 17	457,428 74	1,381,347 76	2,009,532 30	104,845 33
	1799 592,905 76	271,374 11	2,858,081 84	2,466,946 98	95,444 03
	1800 748,688 45	395,288 18	3,448,716 03	2,560,878 77	64,130 73
	1801 549,288 31	295,676 73	2,111,424 00	1,672,944 08	73,533 37
	1802 596,981 11	550,925 93	191,561 87	1,179,148 25	85,440 39
	1803 526,583 12	1,110,834 77	1,215,230 53	822,055 85	62,902 10
	1804 624,795 63	1,186,655 57	1,189,832 75	875,423 93	80,092 80
	1805 585,849 79	2,798,028 77	1,597,500 00	712,781 28	81,854 59
	1806 684,230 53	1,760,421 30	1,649,641 44	1,224,355 38	81,875 53
	1807 655,524 65	577,826 34	1,722,064 47	1,288,685 91	70,500 00
	1808 691,167 80	304,992 83	1,884,067 80	2,900,834 40	82,576 04
	1809 712,465 13	166,306 04	2,427,758 80	3,347,772 17	87,833 54
	1810 703,994 03	81,367 48	1,654,244 20	2,294,323 94	83,744 16
	1811 644,467 27	264,904 47	1,965,566 39	2,032,882 19	75,043 88
	1812 826,271 55	347,703 29	3,959,365 15	11,817,798 24	91,402 10
	1813 780,545 45	209,941 01	6,446,600 10	19,662,013 02	86,989 91
	1814 927,424 23	177,179 97	7,311,290 60	20,350,806 86	90,164 36
	1815 852,247 16	290,892 04	8,660,000 25	14,794,294 22	69,656 06
	1816 1,208,125 77	364,620 40	3,908,278 30	16,012,096 80	188,804 15
	1817 994,556 17	281,995 97	3,314,596 49	8,004,236 53	297,374 43
	1818 1,109,539 79	420,429 90	2,933,695 00	5,622,715 10	890,719 90
	1819 1,424,180 41	284,113 94	8,347,640 42	6,506,300 37 2	415,939 85
	1820 1,248,310 05	253,370 04	4,387,990 00	2,630,392 31 3	208,376 31
	1821 1,112,292 64	207,110 73	3,319,243 06	4,461,291 78	242,817 25
	1822 1,158,131 55	164,879 51	2,224,458 98	3,111,981 48 1	948,199 40
	1823 1,058,911 65	292,118 56	2,503,765 83	3,096,924 43 1	780,588 52
	1824 1,336,266 24	15,140,099 83	2,904,581 56	3,340,939 85 1	498,326 59
	1825 1,340,747 24	371,666 25	3,049,083 86	3,659,914 18 1	308,810 57
	1826 1,256,745 48	232,719 08	4,218,902 45	3,943,194 37 1	556,593 83
	1827 1,228,141 04	659,211 87	4,263,877 45	3,938,977 88	976,148 86
	1828 1,455,439 58	1,001,193 66	3,918,786 44	4,145,544 56	850,573 57
	1829 1,327,069 36	207,765 85	3,308,745 47	6,250,230 28	949,594 47
	1830 1,579,724 64	294,067 27	2,393,428 63	6,752,688 66 1	363,297 31
	1831 1,373,753 99	298,554 00	3,856,183 07	4,846,405 61 1	170,665 14
	1832 1,800,757 74	325,181 07	3,956,370 29	5,446,131 23 1	184,422 40
	1833 1,562,758 28	955,395 88	3,901,356 75	6,705,022 95 4	589,152 40
	1834 2,080,601 60	241,562 35	3,956,260 42	5,698,517 51 3	3,364,285 30
	1835 1,905,551 51	774,730 28	3,864,936 00	5,827,948 57 1	954,711 32
	1836 2,110,175 47	533,382 65	5,807,718 23	11,791,208 02 2	882,797 96
	1837 2,357,035 94	4,603,905 40	6,646,914 53	13,731,172 31 2	672,162 45
	1838 2,688,708 56	1,215,095 52	6,131,580 53	13,088,169 69 2	156,057 29
	1839 2,116,982 77	987,667 92	6,182,294 25	9,227,045 90 3	142,750 50
	1840 2,736,769 31	683,278 15	6,113,896 89	9,155,204 99 2	603,562 17
	1841 2,556,471 79	428,410 57	6,001,076 97	9,042,749 92 2	388,434 51
	1842 2,905,041 65	563,191 41	8,397,248 95	6,658,137 16 1	378,931 33
Sixth months ending June 30.....	1843 1,222,422 48	400,566 04	3,727,711 53	3,104,638 48	839,041 12
Fiscal year ending June 30.....	1844 2,454,958 15	636,079 66	6,498,199 11	5,192,445 05 2	032,008 99
	1845 2,369,652 79	702,637 22	6,297,177 89	5,819,888 50 2	398,867 29
	1846 2,532,232 92	409,292 55	6,455,013 92	10,362,374 36 1	809,739 62
	1847 2,510,338 44	405,079 10	7,900,635 76	35,776,495 72 1	742,820 85
	1848 2,647,802 87	448,593 01	9,408,476 02	27,838,374 80 1	226,500 92
	1849 2,865,196 91	6,908,996 72	9,768,703 92	16,563,543 33	193,695 87
	1850 3,027,454 39	5,990,858 81	7,904,724 66	9,687,024 58 1	866,886 02
	1851 3,481,219 51	6,256,427 16	8,880,581 38	12,161,965 11 2	293,377 22
	1852 3,439,922 22	4,196,321 59	8,918,842 10	8,521,506 19 2	401,858 78
	1853 4,265,861 68	950,771 30	11,067,789 53	9,910,498 49 1	736,262 45
	1854 4,621,492 24	7,763,812 31	10,790,096 32	11,722,282 97 1	369,009 47
	1855 6,350,875 88	997,007 26	13,327,085 11	14,648,074 07 1	542,255 40
	1856 6,452,256 35	3,612,615 39	14,074,834 64	16,963,160 51 1	344,027 70
	1857 7,611,547 27	999,177 65	12,651,694 61	19,159,150 87 1	423,770 85
	1858 7,116,339 04	1,396,568 72	14,053,264 64	25,679,121 63 1	221,163 14
	1859 5,913,281 50	981,946 87	14,630,927 90	23,154,720 53	161,190 66
	1860 6,077,008 93	1,146,143 79	11,514,649 83	16,472,202 72 1	100,802 32
	1861 6,074,141 83	1,147,786 91	12,387,156 52	23,001,539 67 1	634,599 73
	1862 5,939,009 29	1,337,710 35	42,674,509 63	394,368,407 36	879,583 23
	1863 6,350,618 78	1,231,413 06	63,211,105 27	599,298,600 83 3	140,194 44
	1864 8,059,177 23	1,290,601 92	85,733,292 77	690,791,842 97 4	979,633 17

* The first revolutionary pensions.

† Purchase of Florida.

‡ Includes seven millions Mexican indemnity. The years 1849 to 1852 also embrace large sums paid Mexico.

under the several heads of Civil List, Foreign Intercourse, Navy Department, War Department, with the interest and principal of the public debt.

ssued; all previous years are from the account of warrants paid.]

Indians.	Miscellaneous.	Total of ordinary expenditures.	Interest on public debt.	Principal of public debt.	Total debts and loans.	Total expenditures.
\$37,000 00	\$311,533 83	\$1,919,589 52	\$2,349,437 44	\$2,938,512 06	\$5,287,949 50	\$7,207,539 02
13,648 85	194,572 32	1,877,903 77	3,201,628 23	4,062,037 76	7,267,665 90	9,141,569 67
27,282 83	24,709 46	1,710,070 26	2,772,242 12	3,047,263 18	5,819,505 29	7,529,575 55
13,042 46	118,248 30	3,500,546 65	3,490,292 52	3,311,285 57	5,801,378 09	9,302,134 74
23,475 69	92,718 50	4,350,658 04	3,189,151 16	2,895,260 45	6,084,411 61	10,435,069 65
113,563 98	150,476 14	2,531,930 40	3,195,054 53	2,640,791 91	5,835,846 44	8,367,776 84
62,396 38	103,880 82	2,833,590 96	3,300,042 06	2,492,378 76	5,792,421 82	8,626,012 78
16,470 09	149,004 15	4,623,223 54	3,053,281 28	937,012 86	3,990,294 14	8,613,517 68
20,302 19	175,111 81	6,486,166 72	3,186,287 60	1,410,589 18	4,596,876 78	11,077,043 50
31 22	193,636 59	7,411,369 77	3,374,704 72	1,203,665 23	4,578,365 95	11,989,739 92
9,000 00	269,803 41	4,981,639 90	4,412,912 93	2,878,794 11	7,291,707 04	12,273,376 94
94,000 00	315,022 36	3,737,079 91	4,125,038 95	5,413,965 81	9,539,004 76	13,276,084 67
60,000 00	205,217 87	4,002,824 44	3,848,828 00	3,407,331 43	7,256,159 43	11,258,983 67
116,500 00	379,558 23	4,452,858 91	4,266,582 85	3,905,204 90	8,171,787 45	12,624,646 36
196,500 00	384,720 19	3,737,079 91	4,148,998 82	3,220,890 97	7,369,889 79	13,727,124 41
234,200 00	445,485 18	6,080,209 36	3,723,407 88	5,266,476 73	8,989,884 61	15,070,093 97
205,425 00	464,546 52	4,984,572 89	3,369,578 48	2,938,141 62	6,307,720 10	11,292,292 99
213,575 00	427,124 98	6,504,338 85	3,428,152 87	6,832,092 48	10,260,245 35	16,764,584 20
337,503 84	337,032 62	7,414,672 14	2,866,074 90	3,586,479 26	6,452,554 16	13,867,226 30
177,625 00	315,783 47	5,311,082 28	2,845,427 53	5,163,476 93	8,008,904 46	13,319,986 74
151,875 00	457,916 66	5,592,604 86	2,465,733 16	5,543,470 89	8,009,204 05	13,601,808 91
277,845 00	509,113 37	17,829,498 70	2,451,272 57	1,998,349 88	4,449,622 45	22,279,121 15
167,358 28	738,949 15	28,082,396 92	3,509,455 22	7,505,668 22	11,108,123 44	39,190,520 36
167,394 86	1,103,425 50	30,127,686 38	4,593,239 04	3,307,304 90	7,900,543 94	38,288,232 73
530,750 00	1,755,731 27	26,953,571 00	5,754,568 63	6,874,353 72	12,628,929 35	39,582,493 35
274,512 16	4,416,995 00	23,373,432 58	7,213,258 69	17,637,804 24	24,871,062 93	48,244,495 51
319,463 71	2,242,384 62	15,454,609 62	6,389,209 81	19,041,826 31	25,423,036 12	40,877,646 04
505,704 27	2,305,849 82	13,808,672 78	6,016,446 74	15,279,754 88	21,296,201 62	35,104,875 40
463,181 39	1,640,917 06	16,300,273 44	5,163,538 11	2,540,388 18	7,703,926 29	24,004,199 73
315,750 01	1,090,314 85	13,134,530 57	5,126,097 20	3,502,397 08	8,688,494 28	21,763,024 85
477,005 44	903,718 15	10,723,479 07	5,087,274 01	3,279,821 61	8,367,093 62	19,090,572 69
575,007 41	644,985 15	9,827,643 51	5,172,578 24	2,676,370 88	7,848,949 12	17,676,592 63
380,781 82	671,063 78	9,784,154 55	4,922,684 60	607,331 81	5,530,016 41	15,314,171 00
429,987 90	678,942 74	15,330,144 71	4,996,562 08	11,571,831 68	16,568,393 76	31,898,538 47
724,106 44	1,046,131 40	11,490,459 94	4,366,769 08	7,728,575 70	12,095,344 78	23,585,804 72
743,447 83	1,110,713 23	13,062,316 27	3,973,480 54	7,067,601 65	11,041,082 19	24,103,398 46
760,624 88	826,123 67	16,653,095 65	3,486,071 51	6,517,596 88	10,003,666 39	22,656,764 04
705,084 24	1,219,368 40	13,296,041 45	3,098,800 59	9,064,637 48	12,163,438 07	25,459,479 52
576,344 74	1,565,679 66	12,660,400 62	2,542,843 23	9,841,024 55	12,383,867 78	25,044,358 40
632,262 47	1,363,624 13	13,229,533 33	1,913,533 40	9,442,214 82	11,355,743 22	24,585,281 55
926,167 98	1,393,336 11	13,864,067 90	1,383,582 95	14,790,795 27	16,174,378 22	30,308,446 12
1,352,323 40	2,451,202 64	16,516,388 77	772,561 50	17,067,747 79	17,840,309 29	34,356,698 06
1,801,977 08	3,198,091 77	22,713,755 11	303,796 87	1,239,746 51	1,543,543 38	24,257,298 49
1,001,635 07	2,082,565 00	18,425,417 25	202,158 98	5,974,412 21	6,176,565 19	24,601,982 44
1,637,632 80	1,549,396 74	17,514,950 28	57,863 08	328 20	58,191 28	17,573,141 56
4,993,160 11	2,749,721 60	30,863,164 04	*63,389 85	*3,140 32	66,500 17	30,934,664 11
4,299,594 68	2,932,428 93	37,243,214 24	21,822 91	21,822 91	37,265,037 15	
5,313,245 81	3,256,868 18	32,849,718 08	14,997 54	5,590,722 73	5,605,720 27	39,455,438 57
2,218,867 18	2,621,340 20	26,496,948 72	399,834 24	10,718,153 19	11,117,987 43	37,614,936 15
2,271,857 10	2,575,351 50	24,139,920 11	174,635 77	3,911,977 93	4,086,613 70	28,226,553 81
2,273,637 44	3,505,999 09	26,196,840 29	288,063 45	5,312,626 29	5,600,689 74	31,797,530 20
1,151,400 54	3,307,391 55	24,361,336 59	778,550 06	7,796,989 88	8,575,539 94	22,936,876 53
382,404 47	1,379,724 48	11,256,508 60	528,584 57	333,011 98	861,596 55	12,118,105 15
1,282,271 00	2,554,146 05	20,650,108 01	1,874,863 66	11,117,039 18	12,991,902 84	33,642,010 85
1,467,774 95	2,839,470 97	21,895,369 61	1,066,985 04	7,528,054 06	8,595,039 10	30,490,408 71
1,080,047 80	3,763,758 42	26,418,459 59	843,228 77	370,594 54	1,213,823 31	27,632,282 90
1,496,008 69	3,910,190 81	53,801,569 37	1,117,830 22	5,601,452 15	6,719,282 37	60,520,851 74
1,103,251 78	2,554,455 37	45,227,454 77	2,391,652 17	13,036,036 25	15,427,688 42	60,635,143 19
504,263 25	3,111,140 61	39,933,543 61	3,554,419 40	12,898,460 73	16,452,880 13	56,386,422 74
1,663,591 47	7,025,450 16	37,165,990 09	3,884,406 95	3,554,321 22	7,438,728 17	44,604,718 26
2,829,801 77	8,146,577 33	44,049,949 48	3,711,407 40	714,947 43	4,426,154 83	48,476,104 31
3,043,576 04	9,867,926 64	40,389,954 56	4,002,014 13	2,320,640 14	6,322,654 27	46,712,608 83
3,900,537 87	12,246,335 03	44,078,156 35	3,666,905 24	6,832,000 15	10,498,905 35	54,577,061 74
1,413,995 08	13,461,450 13	51,142,138 42	3,074,078 33	21,256,902 33	24,335,980 66	75,473,119 08
2,708,347 71	16,738,442 29	56,312,097 72	2,315,996 27	7,536,681 99	9,852,678 24	66,164,773 96
2,596,465 92	15,260,475 94	60,533,836 45	1,954,752 34	10,437,772 78	12,392,505 12	72,726,341 57
4,241,028 60	18,946,189 91	65,032,559 76	1,594,845 44	4,647,182 17	6,242,027 61	71,274,587 37
4,976,871 34	17,847,851 19	72,291,119 70	1,652,774 23	8,118,292 81	9,771,067 04	82,062,188 74
4,551,566 58	16,873,771 68	66,327,405 72	2,637,664 39	14,713,572 81	17,351,237 20	83,768,642 92
2,991,121 54	20,708,183 43	60,010,112 58	3,144,620 94	13,900,392 13	17,045,013 07	77,055,125 65
2,865,481 17	16,026,574 79	62,537,171 62	4,034,157 30	18,815,984 16	22,850,141 46	85,387,313 08
2,223,402 27	14,129,771 52	46,554,453 71	13,190,324 45	9,096,922 09	10,287,246 51	570,841,700 25
1,076,336 35	15,671,890 24	689,980,148 97	24,729,846 61	181,086,635 07	205,816,481 68	895,796,630 65
2,538,257 80	18,155,730 31	811,548,666 17	53,685,421 65	430,197,114 03	483,882,535 72	1,298,144,656 00

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* Actual payments on the public debt, but not carried into the totals because of repayments to the treasury.

No. 10.—Statement exhibiting the gross value of the exports and imports from the beginning of the government to June 30, 1864.

Year ending—	EXPORTS.			Imports--total.	Excess of exports.	Excess of imports.
	Domestic produce.	Foreign merchandise.	Total.			
1790	\$19,566,000	\$539,156	\$20,205,156	\$23,000,000	-----	\$2,794,844
1791	18,500,000	512,041	19,012,041	29,250,000	-----	10,187,959
1792	19,000,000	1,753,098	20,753,098	31,500,000	-----	10,716,902
1793	24,000,000	2,109,572	26,109,572	31,100,000	-----	4,990,422
1794	26,500,000	6,526,233	33,026,233	34,600,000	-----	1,573,767
1795	39,500,000	8,489,472	47,989,472	69,756,268	-----	21,766,796
1796	40,764,087	26,300,000	67,064,097	81,436,164	-----	14,372,067
1797	29,850,206	27,000,000	56,850,206	75,379,406	-----	18,529,300
1798	28,527,097	33,000,000	61,527,097	68,551,700	-----	7,024,603
1799	33,142,522	45,523,000	78,665,522	79,069,148	-----	403,626
1800	31,840,903	39,130,877	70,971,780	91,252,768	-----	20,280,988
1801	47,473,204	46,642,721	94,115,925	111,363,511	-----	17,247,586
1802	36,708,189	35,774,971	72,483,160	76,333,333	-----	3,850,173
1803	42,205,961	13,594,072	55,800,033	64,666,666	-----	8,866,633
1804	41,467,477	36,231,597	77,699,074	85,000,000	-----	7,300,926
1805	42,387,002	53,179,019	95,566,021	120,600,000	-----	25,033,979
1806	41,253,727	60,283,236	101,536,963	129,410,000	-----	17,873,037
1807	48,699,592	59,643,558	108,343,150	138,500,000	-----	30,156,850
1808	9,433,546	12,997,414	22,430,960	56,990,000	-----	34,559,040
1809	31,405,702	20,797,531	52,203,233	59,400,000	-----	7,196,767
1810	42,366,675	24,391,295	66,657,970	85,400,000	-----	18,742,030
1811	45,294,043	16,022,790	61,316,833	53,400,000	\$7,916,833	-----
1812	30,032,109	8,495,127	38,527,236	77,030,000	-----	38,502,764
1813	25,008,132	2,847,865	27,855,927	22,005,000	5,850,927	-----
1814	6,782,272	145,169	6,927,441	12,955,000	-----	6,041,559
1815	45,974,403	6,583,350	52,557,753	113,041,274	-----	60,483,521
1816	64,781,896	17,138,156	81,920,452	147,103,000	-----	65,182,548
1817	68,313,500	19,358,069	87,671,560	99,250,000	-----	11,378,440
1818	73,854,437	19,426,696	93,281,133	121,750,000	-----	28,468,867
1819	50,976,838	19,165,683	70,142,521	87,125,000	-----	16,982,479
1820	51,683,640	18,008,029	69,691,669	74,450,000	-----	4,758,331
1821	43,671,894	21,302,488	64,974,382	62,585,724	2,068,658	-----
1822	49,874,079	22,286,202	72,160,281	83,241,541	-----	11,081,260
1823	47,155,408	27,543,622	74,699,030	77,579,267	-----	2,880,237
1824	50,649,500	25,337,157	75,986,657	89,549,007	-----	13,562,350
1825	66,944,745	32,590,643	99,535,388	96,340,075	3,195,313	-----
1826	53,055,710	24,530,612	77,535,322	84,974,477	-----	7,379,155
1827	58,921,691	23,403,136	82,324,727	79,484,068	2,840,659	-----
1828	50,669,669	21,595,017	72,264,686	88,509,824	-----	16,245,138
1829	55,700,193	16,658,478	72,358,671	74,492,527	-----	2,153,856
1830	59,462,029	14,387,479	73,849,508	70,876,920	2,972,588	-----
1831	61,277,057	20,033,526	81,310,583	103,191,194	-----	21,880,541
1832	63,137,470	24,039,473	87,176,943	101,029,266	-----	13,852,323
1833	70,317,638	19,892,735	90,140,443	108,118,311	-----	17,977,868
1834	81,024,162	23,312,811	104,336,973	126,521,332	-----	22,184,359
1835	101,189,082	20,504,495	121,693,577	149,895,742	-----	28,202,165
1836	106,916,680	21,746,360	128,663,040	189,980,035	-----	61,316,995
1837	95,561,414	21,854,962	117,419,376	140,989,217	-----	23,569,841
1838	96,033,821	12,452,795	108,486,616	113,717,404	-----	5,230,788
1839	103,533,891	17,494,525	121,028,416	162,092,132	-----	41,063,716
1840	113,895,634	18,190,312	132,085,936	107,141,519	24,944,417	-----
1841	106,382,722	15,469,081	121,851,803	127,946,177	-----	6,094,374
1842	92,969,996	11,721,538	104,691,534	100,162,087	4,529,447	-----
9 mos., to June 30, 1843	77,793,783	6,552,697	84,346,480	64,753,799	19,592,681	-----
Year end'g June 30, '44	99,715,179	11,484,867	111,200,446	108,435,035	2,765,011	-----
1845	99,299,776	15,346,830	114,646,606	117,254,564	-----	2,607,958
1846	102,841,893	11,346,623	113,488,516	121,691,797	-----	8,203,281
1847	150,637,464	8,011,158	158,648,622	146,545,638	12,102,984	-----
1848	132,904,121	21,128,010	154,032,131	154,998,928	966,797	-----
1849	132,666,955	13,088,865	145,755,820	147,857,439	-----	2,101,619
1850	136,946,912	14,951,808	151,898,720	178,138,318	-----	26,239,598
1851	196,689,718	21,698,283	218,388,011	216,924,932	2,163,079	-----
1852	192,368,984	17,389,382	209,658,366	212,945,442	-----	3,287,076
1853	213,417,697	17,558,460	230,976,157	267,978,647	-----	37,002,490
1854	253,390,870	24,850,194	278,241,064	304,562,381	-----	26,321,317
1855	246,708,553	28,448,293	275,156,846	261,468,520	13,688,326	-----
1856	310,586,330	16,378,578	326,964,908	314,639,942	12,324,966	-----
1857	338,985,065	23,975,617	362,960,682	360,890,141	2,070,541	-----
1858	293,758,279	30,886,142	324,644,421	282,613,150	42,031,271	-----
1859	335,894,385	20,895,077	356,789,462	338,768,130	18,021,332	-----
1860	373,189,274	26,933,022	400,122,296	362,162,541	37,959,755	-----
1861	589,711,391	21,145,427	410,856,818	352,075,535	58,781,283	-----
1862	213,069,519	16,869,466	229,938,975	205,819,823	24,119,152	-----
1863	324,092,877	25,959,248	350,052,125	252,187,587	97,864,538	-----
1864	320,292,171	20,373,409	340,665,580	328,514,359	12,151,521	-----

No. 11.

Statement exhibiting the exports and imports of coin and bullion from 1821 to 1864, inclusive, and also the excess of imports and exports during the same years.

Fiscal year ending—	Imported.	EXPORTED.			Excess of imports.	Excess of exports.
		American.	Foreign.	Total.		
September 30.....	1821 \$8,064,890	\$10,478,059	\$10,478,059	.	.	\$2,413,169
	1822 3,369,846	10,810,180	10,810,180	.	.	7,440,334
	1823 5,047,896	6,372,897	6,372,897	.	.	1,275,091
	1824 8,378,970	7,014,552	7,014,552	\$1,366,148	.	2,646,290
	1825 6,150,765	8,797,055	8,797,055	.	.	753,735
	1826 6,880,966	6,005,855	4,098,678	4,704,533	2,176,433	1,708,986
	1827 8,151,130	1,043,574	6,971,306	8,014,880	136,250	.
	1828 7,489,741	693,037	7,550,439	8,243,476	.	.
	1829 7,403,612	612,886	4,311,134	4,924,020	2,479,592	.
	1830 8,155,964	937,151	1,241,622	2,178,773	5,977,191	.
	1831 7,305,945	2,058,474	6,956,457	9,014,931	.	.
	1832 5,907,504	1,410,941	4,245,399	5,656,340	251,164	.
	1833 7,070,368	366,842	2,244,859	2,611,701	4,458,667	.
	1834 17,911,632	400,500	1,676,258	2,076,758	15,834,874	.
	1835 13,131,447	729,601	5,748,174	6,477,775	6,633,672	.
	1836 13,400,881	345,738	3,978,598	4,324,336	9,076,545	.
	1837 10,516,414	1,283,519	4,692,730	5,976,249	4,540,165	.
	1838 17,747,116	472,941	3,035,105	3,508,046	14,239,070	.
	1839 5,595,176	1,908,358	6,868,385	8,776,743	.	3,181,567
	1840 8,882,813	2,235,073	6,181,941	8,417,014	465,799	.
	1841 4,988,633	2,746,486	7,287,846	10,034,332	.	5,045,699
	1842 4,087,016	1,170,754	3,642,785	4,813,539	.	726,523
9 months to June 30,	1843 22,390,559	107,429	1,413,362	1,520,791	20,869,768	.
Year ending June 30,	1844 5,830,429	183,405	5,270,809	5,454,214	376,215	.
	1845 4,070,242	844,446	7,762,049	8,606,495	.	4,536,253
	1846 3,777,732	423,851	3,481,417	3,905,268	.	127,536
	1847 24,121,289	62,620	1,844,404	1,907,024	22,214,265	.
	1848 6,360,284	2,700,412	13,141,204	15,841,616	.	9,481,392
	1849 6,651,240	956,874	4,447,774	5,404,648	1,246,592	.
	1850 4,628,792	2,046,679	5,476,315	7,522,994	.	2,894,202
	1851 5,453,592	18,069,580	11,403,172	29,472,752	.	24,019,160
	1852 5,505,044	37,437,837	5,236,298	42,674,135	.	37,169,091
	1853 4,201,382	23,548,535	3,938,340	27,486,875	.	23,285,493
	1854 6,939,342	38,062,570	3,218,934	41,281,504	.	34,342,162
	1855 3,659,812	53,957,418	2,289,925	56,247,343	.	52,587,531
	1856 4,207,632	44,148,279	1,597,206	45,745,485	.	41,537,853
	1857 12,461,799	60,078,352	9,055,570	69,136,922	.	56,675,123
	1858 19,274,496	42,407,246	10,225,901	52,633,147	.	33,358,651
	1859 7,434,789	57,502,305	6,385,106	63,887,411	.	56,452,622
	1860 8,550,135	56,946,851	9,599,388	66,546,239	.	57,996,104
	1861 46,339,611	23,798,870	5,991,310	29,791,180	16,548,431	.
	1862 16,415,052	31,044,651	5,842,989	36,887,640	.	20,472,688
	1863 9,584,105	74,201,433	8,163,049	82,364,482	.	72,780,377
	1864 13,125,706	100,219,065	4,906,685	105,125,750	.	91,970,044

NOTE.—The exports of American gold for the years 1863 and 1864 have been corrected from the returns first published to embrace a large unusual shipment from California to England on account of New York and other eastern holders, taking that direction for safety of transit. The sums were \$18,207,879 in 1862-'63, and \$35,735,265 in 1863-'64.

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No. 12.

Statement of foreign merchandise imported, exported, and consumed, annually from 1821 to 1864; with the population and rate of consumption per capita calculated for each year.

Years ending—	Value of foreign merchandise.			Population.	Consumption per capita.
	Imported.	Exported.	Consumed and in store.		
September 30, 1821	\$62,585,724	\$21,302,488	\$41,283,236	9,960,974	\$4 14
1822	83,241,541	22,286,202	60,955,339	10,283,757	5 92
1823	77,579,267	27,543,622	50,035,645	10,606,540	4 71
1824	80,549,607	25,337,157	55,211,850	10,929,323	5 05
1825	96,340,075	32,590,643	63,749,432	11,252,106	5 66
1826	84,974,477	24,530,612	60,434,865	11,574,889	5 22
1827	79,484,068	23,403,136	56,080,932	11,897,672	4 71
1828	88,509,824	21,595,017	66,914,807	12,220,455	5 47
1829	74,492,527	16,658,478	57,834,049	12,243,238	4 61
1830	70,876,920	14,387,479	56,489,441	12,866,020	4 31
1831	103,191,124	20,033,526	83,157,598	13,286,364	6 25
1832	101,029,266	24,039,473	76,989,793	13,706,707	5 61
1833	108,118,311	19,822,735	88,295,576	14,127,050	6 25
1834	126,521,332	23,312,811	103,208,521	14,547,393	7 09
1835	149,895,742	20,504,495	129,391,247	14,967,736	8 64
1836	189,980,035	21,746,360	168,233,675	15,388,079	10 93
1837	140,989,217	21,854,962	119,134,255	15,808,422	7 53
1838	113,717,404	12,452,795	101,264,609	16,225,765	6 23
1839	162,092,132	17,494,525	144,597,607	16,649,168	8 68
1840	107,141,519	18,190,312	88,951,207	17,069,453	5 21
1841	127,946,177	15,469,081	112,477,096	17,612,507	6 38
1842	100,162,087	11,721,538	88,440,549	18,155,561	4 87
Nine months to June 30....	1843	64,753,799	6,552,697	58,201,102	18,698,615
Year ending					4 15
June 30....	1844	108,435,035	11,484,867	96,950,168	19,241,670
	1845	117,254,564	15,346,830	101,907,734	19,784,725
	1846	121,691,797	11,346,623	110,345,174	20,372,780
	1847	146,545,638	8,011,158	138,534,480	20,780,835
	1848	154,998,928	21,128,010	133,870,918	21,413,890
	1849	147,857,439	13,088,065	134,768,574	21,956,945
	1850	178,138,318	14,951,808	163,186,510	23,191,376
	1851	216,224,932	21,698,293	194,526,639	23,887,632
	1852	212,945,442	17,289,382	195,656,060	24,604,261
	1853	267,978,647	17,558,460	250,420,187	25,342,388
	1854	304,562,381	24,850,194	279,712,187	26,102,659
	1855	261,468,520	28,448,293	233,020,227	26,885,738
	1856	314,639,942	16,378,578	298,261,364	27,692,310
	1857	360,890,141	23,975,617	336,914,524	28,523,079
	1858	282,613,150	30,886,142	251,727,008	29,378,771
	1859	338,768,130	20,895,077	317,873,053	30,260,134
	1860	362,163,941	26,933,022	335,230,919	31,429,891
	1861	356,150,153	21,145,427	335,004,728	32,373,358
	1862	205,819,823	16,869,466	185,950,182	*23,500,000
	1863	252,187,587	25,959,248	226,228,339	*24,400,000
	1864	330,109,840	20,373,409	301,736,431	*27,000,000

* Estimated proportion of the population receiving imports for consumption.

S. B. COLBY, Register.

TREASURY DEPARTMENT, December 1, 1864.

No. 13.

Statement of the value of domestic produce, exclusive of specie, and of foreign merchandise, exclusive of specie, exported annually for fiscal years from 1821 to 1864.

Year ending—	Value of exports, exclusive of specie.						Specie and bullion exported.	
	Breadstuffs and provisions.	Total of domestic produce.	Foreign merchandise.			Aggregate value of exports.		
			Free of duty.	Dutiable.	Total.			
September 20, 1821..	\$12,341,901	\$43,671,894	\$286,788	\$10,537,731	\$10,824,519	\$54,496,413	\$10,477,969	
1822..	13,886,856	49,874,079	374,716	11,101,306	11,476,022	61,350,101	10,810,180	
1823..	13,767,847	47,155,408	1,323,762	9,846,873	21,170,635	68,326,043	6,372,987	
1824..	15,059,484	50,649,500	1,100,530	17,222,075	18,322,605	68,972,105	7,014,552	
1825..	11,634,449	66,944,745	1,098,181	22,704,803	23,802,984	90,747,729	8,757,639	
1826..	11,303,496	52,449,855	1,036,430	19,404,504	20,440,934	72,890,789	4,704,533	
1827..	11,685,556	57,878,117	813,844	15,617,986	16,431,830	74,309,947	8,014,860	
1828..	11,461,144	49,976,632	877,239	13,167,339	14,044,578	64,021,210	8,243,476	
1829..	13,131,858	55,087,307	919,943	11,427,401	12,347,344	67,434,651	4,924,020	
1830..	12,075,430	58,524,878	1,078,695	12,067,162	13,145,857	71,670,735	2,178,773	
1831..	17,538,227	59,218,583	642,586	12,434,483	13,077,069	72,295,652	9,014,931	
1832..	12,424,703	61,726,529	1,345,217	18,448,857	19,794,074	81,520,603	5,656,340	
1833..	14,209,128	69,950,856	5,165,907	12,411,969	17,577,876	87,528,732	2,611,701	
1834..	11,524,024	80,623,662	10,757,033	10,879,520	21,636,553	102,260,215	2,076,758	
1835..	12,009,399	100,459,481	7,012,666	7,743,655	14,736,321	115,215,802	6,477,775	
1836..	10,614,130	106,570,942	8,534,895	9,232,867	17,767,762	124,338,704	4,324,336	
1837..	9,588,359	94,280,895	7,756,189	9,406,043	17,162,233	111,413,127	5,976,249	
1838..	9,636,650	95,560,880	4,951,306	4,466,384	9,417,690	104,978,570	3,508,046	
1839..	14,147,779	101,625,533	5,618,442	5,007,698	10,626,140	121,251,673	8,776,743	
1840..	19,067,535	111,650,561	6,202,562	5,805,809	12,008,371	123,668,932	8,417,014	
1841..	17,196,102	103,636,236	3,933,054	4,228,181	8,181,235	111,817,471	10,034,332	
1842..	16,902,876	91,798,242	3,194,299	4,884,464	8,078,753	99,876,995	4,813,539	
Nine months to June 30, 1843..	11,204,123	77,686,354	1,682,763	3,456,572	5,139,335	82,825,689	1,520,791	
Year ending								
June 30,	1844..	17,970,135	99,531,774	2,251,550	3,962,508	6,214,058	105,745,832	5,454,214
	1845..	16,743,421	98,455,330	2,413,050	5,171,731	7,584,781	106,040,111	8,606,495
	1846..	27,701,921	101,718,042	2,342,629	5,522,577	7,865,206	109,583,248	3,905,268
	1847..	68,701,121	150,574,844	1,812,847	4,353,907	6,166,754	156,741,598	1,907,024
	1848..	37,472,751	130,203,709	1,410,307	6,576,499	7,986,806	138,190,515	15,841,616
	1849..	38,155,507	131,510,681	2,015,815	6,625,276	8,641,091	140,351,172	5,404,648
	1850..	26,051,373	134,900,233	2,099,132	7,376,361	9,475,493	144,375,726	5,522,994
	1851..	21,948,651	178,620,138	1,742,154	8,552,967	10,295,121	188,915,259	29,472,252
	1852..	25,857,027	154,931,147	2,538,159	9,514,925	12,053,084	166,984,231	42,674,135
	1853..	32,985,323	189,869,162	2,149,539	11,170,571	13,620,120	203,489,282	27,486,875
	1854..	63,941,323	215,156,304	3,210,907	18,437,397	21,648,304	236,804,608	41,436,456
	1855..	38,895,348	192,751,135	6,516,550	19,641,818	26,158,368	218,909,503	56,247,343
	1856..	77,187,301	266,438,051	3,144,604	11,636,768	14,781,372	281,219,423	45,745,485
	1857..	74,667,852	278,966,713	4,325,400	10,591,647	14,917,047	293,823,760	69,136,922
	1858..	50,683,285	251,351,033	5,751,850	14,908,391	20,660,241	272,011,274	52,633,147
	1859..	38,305,991	278,392,080	5,429,921	9,080,050	14,509,971	292,902,051	63,887,411
	1860..	43,271,850	316,242,423	5,350,441	11,983,193	17,333,634	333,576,057	66,546,239
	1861..	94,866,735	359,920,311	3,709,329	11,344,888	15,054,217	374,974,528	29,791,080
	1862..	119,338,785	182,024,868	2,879,565	8,147,771	11,027,356	193,052,204	36,887,640
	1863..	139,100,382	249,856,649	5,215,169	12,581,031	17,796,200	267,632,849	82,364,482
	1864..	110,689,317	220,073,106	3,009,287	12,457,437	15,466,724	235,539,830	105,125,750

These totals of specie include the unusual exports from California, explained in a previous note.

S. B. COLBY, Register.

TREASURY DEPARTMENT. December 1, 1864.

Export of staple products, breadstuffs, provisions, oils, and animal products, for five years.

Articles.	1859-'60.	1860-'61.	1861-'62.	1862-'63.	1863-'64.
Wheat bushels...	4,155,153	\$4,076,704	31,528,057	\$8,313,624	37,289,579
Wheat flour... barrels...	2,611,546	15,448,507	4,323,736	24,645,819	\$12,573,395
Indian corn... bushels...	3,314,155	2,399,868	10,678,244	6,890,865	27,534,677
Commeal... barrels...	233,709	912,075	903,313	697,003	4,390,055 [†]
Rye and other grains... barrels...	1,658,304	11,432	14,143	1,124,556	28,366,069
Rye and other meals... barrels...	141,872	48,172	55,761	14,463	10,592,704
Bread or biscuit... barrels...	119,918	478,740	129,114	429,748	10,592,704
Rice... barrels...	9,567,399	2,674,324	108,781	1,382,178	10,554
Beef... barrels...	194,914	1,144,321	128,201	1,675,773	136,029
Pounds... pounds...	15,515,799	1,565,630	32,361,428	9,355,935	26,691,947
Pounds... pounds...	25,844,610	2,132,313	50,273,768	1,565,487	34,052,678
Pounds... pounds...	40,289,519	4,545,821	47,908,911	4,848,339	21,912,786
Lard oil... pounds...	60,209	55,783	65,676	47,929,907	118,573,307
Tallow... pounds...	15,264,335	1,598,176	29,718,314	81,783	239,608
Candles... pounds...	5,033,335	760,528	5,025,667	942,730	47,773,768
Soaps... pounds...	6,832,455	494,405	7,202,130	455,638	9,986,984
Fish, pickled... barrels...	35,031	191,634	49,633	244,038	9,71,844
Fish, dry... pounds...	24,508,336	630,058	24,508,336	634,941	30,685
Oils, whale, (and sperm)... gallons...	2,356,636	2,975,608	2,527,925	2,692,087	28,091,739
Oils, coal and petroleum... gallons...	2,356,636	2,975,608	2,527,925	2,692,087	2,338,793
Hogsheads... hogsheads...	4,098,730	1,461,438	6,542,474	3,311,635	7,220,874
Tobacco, manufactured, (and snuff)... pounds...	1,173,844	15,906,547	16,683,460	14,864,838	2,760,531
Tobacco, in leaf... pounds...	3,412,897	3,367,803	307,516,094 [†]	34,051,483 [†]	4,110,802
Cotton... pounds...	1,752,057	640	191,806,555	5,064,564	1,180,113
Cool... tons...	187,050	740,753	153,171	577,386	213,046
Clover seed... bushels...	116,574	566,919	200,417	1,063,141	66,064
Hops... pounds...	273,737	32,866	8,835,837	2,006,033	4,851,246
Hides... lee...	1,036,260	1,182,134	1,182,134	673,818	663,308
Animals, living... tons...	49,153	44,733	44,733	172,263	182,667
	1,697,011	1,697,011	1,697,011	48,390	46,538
				606,810	837,189

* Cases and bales converted to hogsheads, at 5 to 1.

[†] These are the recorded quantities and values without correction for the omission to return the actual exports for nearly three quarters at the leading southern ports. The actual total exports were not less than those of 1859-'60, and may be assumed at 1,750,000,000 pounds, value \$185,000,000.

* Petroleum not reported. The total export of petroleum was nearly 22,500,000 gallons; value \$6,800,000, nearly.

No. 15.

Statement exhibiting the value of leading articles of manufacture exported during the fiscal years ending June 30, from 1847 to 1864.

Articles.	1847.	1848.	1849.	1850.	1851.	1852.	1853.	1854.	1855.
Ashes.....	\$618,000	\$466,477	\$515,603	\$572,870	\$649,091	\$507,673	\$334,321	\$329,728	\$448,499
Beer and ale.....	68,114	78,071	51,320	52,521	57,975	48,052	64,677	53,503	45,069
Boots.....	44,751	75,193	94,427	119,475	153,912	217,809	142,604	187,335	207,218
Boots and shoes.....	93,140	135,000	113,296	150,000	382,676	300,000	440,000	541,110	763,539
Bread and biscuit.....	556,266	619,696	361,318	334,123	254,286	318,809	454,020	495,340	657,783
Cables and cordage.....	27,054	29,911	41,636	51,357	52,054	62,903	103,216	194,076	155,267
Candles, spermaceti.....	191,467	186,839	159,403	260,107	195,916	143,096	112,600	77,991	136,463
Tallow, adamanantine and all other.....	404,500	420,000	420,000	420,000	329,732	401,334	422,031	564,930	699,114
Carriages, wagons and cars.....	75,369	89,363	95,923	95,722	199,421	172,445	184,497	944,638	290,525
Chocolate.....	1,653	2,207	1,941	2,260	3,255	3,267	10,230	12,257	2,771
Clothing.....	47,101	574,834	75,136	207,632	1,211,894	250,228	239,733	234,388	233,801
Combs and buttons.....	17,026	16,461	38,136	23,987	27,334	28,833	31,395	37,684	32,049
Copper and brass manufactures : chandeliers and gas fixtures.....	64,980	61,468	66,203	105,060	91,871	103,039	108,205	92,108	690,766
Cotton manufactures : piece goods, brown.....	3,345,902	4,866,559	3,935,117	3,774,407	5,571,576	6,139,391	6,926,485	4,130,149	2,907,276
piece goods, printed.....	290,114	353,534	469,777	606,631	1,006,561	926,404	1,086,167	1,147,746	2,613,655
twist, yarn and thread.....	108,132	170,633	92,555	17,405	37,260	34,718	22,594	49,315	.....
all other manufactures.....	335,375	327,479	415,680	335,981	625,808	571,658	733,648	423,085	236,250
Drugs, medicinal.....	165,793	210,581	220,894	334,789	351,585	263,852	327,673	454,780	788,114
Earthen and stone ware.....	4,758	8,512	10,632	15,644	23,096	18,310	53,685	34,325	32,119
Fire engines and apparatus.....	3,443	7,686	548	3,140	9,488	16,784	9,652	6,597	14,829
Glassware.....	71,155	76,007	101,419	136,682	185,436	194,634	170,561	229,476	204,679
Gold and silver manufactures.....	4,268	6,241	4,502	4,583	68,639	20,332	11,783	1,311,513	9,051
Gunpowder.....	88,397	125,263	131,297	190,352	154,257	121,580	180,048	212,704	356,051
Hats.....	59,636	55,493	64,967	68,671	103,768	89,453	91,261	176,404	177,914
Hemp manufactures, not cordage.....	5,782	6,713	5,558	11,776	8,023	13,622	16,784	79,717	36,508
House furniture.....	225,700	297,358	237,342	278,025	362,830	430,182	714,556	763,197	803,960
India-rubber manufactures.....	.....	168,817	154,036	149,358	154,210	215,632	118,624	181,998	1,409,107
Iron, pig, bar and nails castings.....	68,889	83,188	60,175	79,318	164,425	191,388	220,420	459,775	288,437
all other manufactures of iron and steel.....	929,778	1,022,408	886,639	1,677,792	1,875,621	1,993,807	2,097,234	3,472,467	3,158,596
Lead, and manufactures of lead and of pewter	138,675	92,017	43,394	35,479	28,170	51,185	19,604	43,352	19,531

No. 15.—Statement exhibiting the value of leading articles of manufacture, &c.—Continued.

Articles.	1847.	1848.	1849.	1850.	1851.	1852.	1853.	1854.	1855.
Leather, common	\$50,676	\$59,095	\$38,478	\$43,598	\$76,162	\$128,708	\$233,708	\$352,613	\$288,867
morocco and other fine.	29,856	16,483	9,427	9,800	13,309	18,617	6,448	17,018	36,045
Lime, cement and bricks	17,623	24,174	8,671	16,348	22,045	13,539	32,625	33,314	57,333
Lumber, boards and other	1,292,781	1,483,433	810,344	907,827	1,685,190	1,473,592	923,743	3,115,176	677,659
Masts, spars and hewn timber	73,181	309,623	114,469	189,188	188,716	270,036	407,777	453,726	306,613
Marble and stone manufactures	11,220	22,466	20,282	34,510	41,449	57,240	47,628	88,327	168,546
Musical instruments	16,997	38,508	23,713	21,634	55,700	67,733	52,397	126,128	106,837
Oils, lard	225,700	297,358	237,342	278,025	362,830	430,182	714,556	763,197	82,915
linsseed	6,701	11,066	7,797	13,488	18,000	14,981	15,408	28,609	49,580
Petroleum and coal	54,115	50,739	55,145	67,597	109,834	85,369	83,020	121,823	163,096
Paints and varnish	88,731	78,367	86,827	99,696	155,664	119,535	122,212	192,239	185,637
Paper and stationery	17,431	30,403	28,031	30,242	71,401	47,781	32,250	33,012	36,405
Printing presses and type	13,102	27,435	37,276	20,893	30,100	47,937	48,229	53,311	64,886
Saddlery	202,298	250,223	207,280	244,963	280,000	258,720	259,331	323,627	412,208
Soap	67,781	90,957	67,129	48,314	36,084	48,737	141,173	282,919	384,144
Spirits, alcoholic, from grain	293,609	269,467	288,452	268,290	289,622	323,941	329,381	809,965	1,550,116
all other	491,409	320,338	140,259	631,128	127,410	137,856	347,492	1,055,720	1,137,152
Staves, shooks and heading	850,000	1,050,000	1,000,000	1,500,000	1,750,000	1,150,000	1,500,000	1,850,000	1,922,238
Sugar, brown	25,483	8,891	24,900	23,037	29,170	24,057	33,854	220,256	286,408
refined	124,824	253,900	129,001	258,056	219,588	149,921	375,780	370,488	526,463
Tin ware	6,363	12,353	13,143	13,590	27,823	23,420	22,988	30,750	14,279
Tobacco, manufactured, (cigars and snuff included)	658,950	568,435	613,044	648,832	1,143,547	1,316,622	1,671,500	1,551,471	1,500,113
Trunks and valises	5,270	6,126	5,699	10,370	12,207	15,035	27,148	23,673	35,203
Umbrellas and parasols	2,150	2,916	800	3,395	12,260	8,340	6,183	11,658	8,441
Vinegar	9,526	13,920	14,036	11,182	16,915	12,220	20,443	16,945	17,281
Wax	161,527	134,577	121,720	118,055	122,835	91,499	113,602	87,140	69,905
Wood manufactures, not stated	1,495,924	2,042,695	1,697,828	1,948,752	2,076,395	2,193,058	2,837,270	3,683,420	
Unenumerated articles	1,136,651	1,156,780	1,427,902	3,933,613	3,941,239	3,011,033	3,880,964	5,327,308	4,242,077
Totals	15,756,814,19,249,896,16,116,400,1,541,422,27,317,107	25,284,123,29,255,104,36,350,397,35,999,387							

Statement exhibiting the value of leading articles of manufacture, &c.—Continued.

REPORT ON THE FINANCES.

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Articles.	1856.	1857.	1858.	1859.	1860.	1861.	1862.	1863.	1864.
Ashes.....	\$329,428	\$696,367	\$554,741	\$643,861	\$822,820	\$651,547	\$157,049	\$513,704	\$467,192
Bier and ale.....	45,086	43,732	59,532	78,226	53,573	39,480	54,636	127,076	118,451
Books.....	202,502	277,647	209,774	319,080	278,268	250,365	214,921	221,704	258,534
Boots and shoes.....	1,060,967	813,995	663,905	820,175	782,525	779,876	721,241	1,328,735	1,282,314
Bread and biscuit.....	497,741	563,266	472,372	512,910	478,740	429,708	499,942	582,268	656,408
Cables and cordage.....	367,182	286,163	212,840	320,435	246,572	255,274	199,669	408,847	540,459
Candles, spermaceti.....	48,449	35,121	66,012	46,278	51,820	143,907	64,451	76,946	60,323
Tallow, adamantine and all other.....	766,588	677,398	628,599	671,750	708,699	638,048	836,849	1,110,918	786,083
Carriages, wagons and carts.....	370,259	476,394	777,921	655,600	816,973	472,080	519,175	761,000	743,340
Chocolate.....	1,476	1,932	2,304	2,444	2,593	2,157	4,285	1,686	5,317
Combs and buttons.....	278,832	333,442	210,695	470,613	525,175	462,554	472,924	950,322	574,016
Clothing.....	32,653	39,799	46,349	46,007	23,345	38,792	12,994	40,036	62,716
Copper and brass manufactures: chandeliers and gas fixtures.....	534,846	607,054	1,985,223	1,048,246	1,664,122	2,375,029	1,098,546	1,026,038	318,664
Cotton manufactures: piece goods, brown.....	4,616,264	3,715,339	1,782,025	1,518,236	1,785,595	1,377,627	508,004	322,366	244,562
piece goods, printed.....	1,966,845	1,785,685	2,069,194	2,320,890	3,356,449	2,215,032	587,500	630,558	106,578
twist, yarn and thread.....									
all other manufactures.....	384,200	614,153	1,800,285	4,477,096	5,792,752	4,364,379	1,850,960	1,950,997	894,776
Drugs, medicinal.....	1,066,294	886,909	681,278	796,008	1,115,455	1,149,433	1,490,336	1,954,446	1,551,632
Earth and stone ware.....	66,696	34,256	36,783	47,261	65,086	40,524	32,108	88,153	65,808
Fire engines and apparatus.....	21,088	21,524	7,220	3,213	9,948	7,940	36,230	9,706	14,222
Glassware	216,439	179,900	214,608	252,316	277,948	394,731	523,906	1,000,980	796,174
Gold and silver manufactures.....	6,116	15,477	26,386	25,947	140,187	53,372	63,078	165,844	58,012
Gunpowder.....	614,974	398,244	365,173	371,603	467,772	347,103	101,803	48,208	40,601
Hats.....	226,682	254,208	126,525	216,704	211,602	156,956	132,727	279,038	178,002
Hemp manufactures, not cordage.....	26,035	34,253	89,062	18,878	27,814	39,570	31,940	122,204	89,103
House furniture.....	682,042	870,448	932,499	1,067,197	1,079,114	838,049	942,454	1,278,977	1,378,755
India-rubber manufactures.....	1,093,538	643,512	313,379	198,827	240,841	193,691	143,856	247,600	268,806
Iron, pig, bar and nails.....	286,980	397,313	205,931	257,662	246,154	311,321	259,862	450,971	564,962
castings.....	288,316	289,967	464,415	128,659	282,848	76,750	54,671	56,853	237,613
all other manufactures of iron and steel.....	3,585,712	4,197,687	4,059,528	5,117,346	5,174,040	5,538,576	4,212,448	5,955,750	5,361,103
Lead, and manufactures of lead and of pewter	33,140	63,442	75,446	57,357	96,527	36,775	52,920	144,729	

No. 15.—Statement exhibiting the value of leading articles of manufacture, &c.—Continued.

Articles.	1856.	1857.	1858.	1859.	1860.	1861.	1862.	1863.	1864.
Leather, common.....	\$252,344	\$497,714	\$605,589	\$499,718	\$674,309	\$555,202	\$389,907	\$634,397	\$371,170
morocco and other fine	5,765	2,119	13,099	41,465	19,011	7,507	13,409	18,719	21,108
Lime, cement, and bricks.....	64,297	68,002	103,821	160,611	154,045	93,292	83,385	98,973	123,307
Lumber, boards and other.....	803,684	638,406	1,240,425	1,001,216	705,119	441,979	3,178,735	3,705,853	3,978,100
masts, spars, and hewn timber	234,969	516,735	292,163	367,609	231,668	97,875	138,521	8,036	142,425
Marble and stone manufacturers	162,376	111,403	135,590	112,214	176,239	185,442	195,442	138,214	141,217
Musical instruments.....	133,517	127,748	97,775	155,101	129,653	150,974	147,826	148,732	171,542
Oil, lard.....	161,232	92,499	60,958	59,793	55,783	81,783	152,026	983,349	376,682
linseed.....	57,190	54,144	48,225	34,194	26,799	27,982	29,893	29,861	80,997
Petroleum and coal.....	217,173	223,320	131,217	185,068	223,809	150,000	1,539,027	3,750,000	10,771,292
Paints and varnish.....	203,017	224,767	229,991	299,857	255,798	240,923	264,714	426,833	261,639
Paper and stationery.....	67,519	52,747	106,498	68,868	157,124	347,915	399,793	593,036	542,610
Printing presses and type.....	45,222	55,280	58,870	71,332	61,469	106,562	169,147	206,037	157,095
Saddlery.....	31,249	434,176	530,085	305,704	466,215	494,405	67,759	167,711	119,671
Soap.....	500,945	1,248,234	476,722	273,576	311,595	455,648	636,049	736,524	770,601
Spirits, alcoholic, from grain.....	1,424,635	1,326,646	1,517,123	949,635	1,149,843	867,954	328,414	1,390,538	717,614
all other.....	839,048	741,346	1,089,282	1,046,035	1,916,289	1,443,731	2,293,563	2,015,034	708,538
Spirits of turpentine.....	1,864,281	2,055,980	1,975,852	2,410,334	2,365,516	1,959,392	2,590,649	143,777	87,863
Staves, shooks, and heading.....	404,145	190,012	375,062	169,935	103,244	301,329	90,022	37,592	4,169,348
Sugar, brown.....	360,444	368,206	200,724	377,944	301,674	287,881	147,397	354,919	258,952
refined.....	13,610	5,623	24,186	39,289	39,064	30,229	62,286	41,558	45,056
Tin ware.....	1,458,553	2,410,924	3,402,491	3,383,428	2,760,531	1,076,644	3,398,181	3,398,095	3,648,095
Tobacco, manufactured, (cigars and snuff included)	1,892,207	1,458,553	2,410,924	3,402,491	3,383,428	2,760,531	1,076,644	3,398,181	3,648,095
Trunks and valises.....	32,457	37,748	59,441	42,153	50,184	40,622	50,771	80,780	109,532
Umbrellas and parasols.....	5,989	6,846	6,339	4,837	4,862	1,271	553	3,123	6,979
Vinegar.....	26,034	30,788	24,336	35,156	41,368	38,262	29,701	34,376	40,347
Wax.....	74,005	91,983	85,926	94,850	131,803	94,495	47,383	80,899	170,118
Wood manufactures, not stated	9,501,583	3,158,424	2,234,678	2,339,861	2,703,095	2,344,079	1,755,793	2,547,357	2,672,410
Unenumerated articles.....	3,751,792	3,484,870	2,804,526	2,465,653	2,534,959	2,691,296	3,090,191	3,078,639	7,396,339
Totals	36,612,053	36,655,296	35,933,693	39,934,373	45,237,384	40,730	883	51,119,924	55,398,396

No. 16.

Statement exhibiting the amount of the tonnage of the United States annually from 1789 to 1864, inclusive; also the registered, enrolled, and licensed tonnage employed in steam navigation in each year.

Year ending—	Registered sail tonnage.	Registered steam ton- nage.	Enrolled and licensed sail tonnage.	Enrolled and licens'd steam tonnage.	Total ton- nage.
December 31, 1789.	Tons.	Tons.	Tons.	Tons.	Tons.
1790.	123, 893	.....	77, 669	.....	201, 562
1791.	346, 254	.....	132, 123	.....	274, 377
1792.	362, 110	.....	139, 036	.....	502, 146
1793.	411, 438	.....	153, 019	.....	564, 457
1794.	367, 734	.....	153, 030	.....	520, 764
1795.	438, 863	.....	189, 755	.....	628, 618
1796.	529, 471	.....	218, 494	.....	747, 965
1797.	576, 733	.....	255, 166	.....	831, 899
1798.	597, 777	.....	279, 136	.....	876, 913
1799.	603, 376	.....	294, 952	.....	898, 328
1800.	662, 197	.....	277, 212	.....	939, 409
1801.	559, 921	.....	302, 571	.....	972, 492
1802.	632, 907	.....	314, 670	.....	947, 577
1803.	560, 380	.....	331, 724	.....	892, 104
1804.	597, 157	.....	352, 015	.....	949, 172
1805.	672, 530	.....	369, 874	.....	1, 042, 404
1806.	749, 341	.....	391, 027	.....	1, 140, 368
1807.	808, 265	.....	400, 451	.....	1, 208, 716
1808.	848, 307	.....	420, 241	.....	1, 268, 584
1809.	769, 054	.....	473, 542	.....	1, 242, 596
1810.	910, 059	.....	440, 222	.....	1, 350, 281
1811.	984, 269	.....	440, 515	.....	1, 424, 748
1812.	768, 852	.....	463, 650	.....	1, 232, 502
1813.	760, 624	.....	509, 373	.....	1, 269, 997
1814.	674, 853	.....	491, 776	.....	1, 166, 629
1815.	674, 633	.....	484, 577	.....	1, 159, 210
1816.	854, 295	.....	513, 833	.....	1, 368, 128
1817.	800, 760	.....	571, 459	.....	1, 372, 219
1818.	800, 725	.....	590, 187	.....	1, 399, 912
1819.	606, 089	.....	619, 096	.....	1, 225, 185
1820.	612, 930	.....	647, 821	.....	1, 260, 751
1821.	619, 048	.....	661, 119	.....	1, 280, 167
1822.	619, 896	.....	679, 062	.....	1, 298, 958
1823.	628, 150	.....	696, 549	.....	1, 324, 699
1824.	639, 921	.....	671, 766	24, 879	1, 336, 566
1825.	669, 973	.....	697, 580	21, 610	1, 389, 163
1826.	700, 788	.....	699, 263	23, 061	1, 423, 112
1827.	737, 978	.....	762, 154	34, 059	1, 534, 191
1828.	747, 170	.....	833, 240	40, 198	1, 620, 608
1829.	812, 619	.....	889, 355	39, 418	1, 741, 392
1830.	650, 143	.....	556, 618	54, 037	1, 260, 798
1831.	575, 056	1, 419	552, 248	63, 053	1, 191, 776
1832.	619, 575	877	613, 827	33, 568	1, 267, 847
1833.	686, 809	181	661, 827	90, 633	1, 439, 450
1834.	749, 482	545	754, 819	101, 305	1, 606, 151
September 30, 1835.	857, 098	340	778, 995	122, 474	1, 758, 907
1836.	885, 481	340	816, 645	122, 474	1, 824, 940
1837.	897, 321	454	839, 226	145, 102	1, 822, 103
1838.	809, 343	1, 104	932, 576	153, 661	1, 896, 684
1839.	819, 801	2, 791	982, 416	190, 632	1, 995, 640
1840.	829, 096	5, 149	1, 062, 445	199, 789	2, 096, 479
1841.	895, 610	4, 155	1, 082, 815	198, 184	2, 180, 764
1842.	945, 057	746	1, 010, 599	174, 342	2, 130, 744
	970, 658	4, 701	892, 072	224, 960	2, 092, 391

No. 16.—Statement exhibiting the amount of the tonnage, &c.—Continued.

Year ending—	Registered sail tonnage.	Registered steam ton- nage.	Enrolled and licensed sail tonnage.	Enrolled and licens'd steam tonnage.	Total ton- nage.
	<i>Tons.</i>	<i>Tons.</i>	<i>Tons.</i>	<i>Tons.</i>	<i>Tons.</i>
June 30, 1843.....	1,003,932	5,373	917,804	231,494	2,158,603
1844.....	1,061,856	6,909	946,060	265,270	2,280,095
1845.....	1,088,680	6,492	1,002,303	319,527	2,417,002
1846.....	1,123,999	6,287	1,090,192	341,606	2,562,084
1847.....	1,235,682	5,631	1,198,523	399,210	2,839,046
1848.....	1,344,819	16,068	1,381,332	411,823	3,154,042
1849.....	1,418,072	20,870	1,453,459	441,525	3,334,016
1850.....	1,540,769	44,429	1,468,738	481,005	3,535,454
1851.....	1,663,917	62,390	1,524,915	521,217	3,772,439
1852.....	1,819,774	79,704	1,675,456	563,536	4,138,440
1853.....	2,013,154	90,520	1,789,238	514,098	4,407,010
1854.....	2,238,783	95,036	1,887,512	581,571	4,802,902
1855.....	2,440,091	115,045	2,021,625	655,240	5,212,001
1856.....	2,401,687	89,715	1,796,888	583,362	4,871,652
1857.....	2,377,094	86,873	1,857,964	618,911	4,940,842
1858.....	2,499,742	78,027	2,550,067	651,363	5,049,808
1859.....	2,414,654	92,748	1,961,631	676,005	5,145,038
1860.....	2,448,941	97,296	2,036,990	770,641	5,353,868
1861.....	2,540,020	102,608	2,122,589	774,596	5,539,813
1862.....	2,177,253	113,998	2,224,449	596,465	5,112,165
1863.....	1,892,899	133,215	2,660,212	439,755	5,126,081
1864.....	1,475,376	106,519	2,550,690	853,816	4,986,401

S. B. COLBY, *Register.*

TREASURY DEPARTMENT, December 1, 1864.

Statement of the expenditures and receipts of the marine hospital fund for the relief of sick and disabled seamen in the ports of the United States, for the fiscal year ending June 30, 1864.

REPORT ON THE FINANCES.

Districts and agents.		Searmen admitted.	Rate per week.	Board and subsistence.	Medical services.	Medicines.	Traveling expenses.	Clothing.	Other charges.	Funeral expenses.	Number of debtors.	Hospital money recd.	
MAINE.													
Passamaquoddy, Wm. B. Smith...	49	49	Hospital.....	\$3 00	\$265 00	\$150 50	\$9 00	\$9 32	\$6 00	1	\$41 82	\$797 47	
MacMills, Wm. B. Smith...	49	49	do.....	858 23	328 25	370 70	2 30	1 5 88	24 00	4	1,606 06	507 58	
Brenchman's Bay, Isaac H. Thomas...	41	41	do.....	2 50	340 00	140 50	57 00	5 89	11 23	6 00	1	595 89	632 27
Waldoborough, S. S. Marble	45	45	do.....	832 32	201 65	74 40	8 40	43	1,135 60	1,027 18	1	99 55	99 55
Wiscasset, Ernest Foote...	1	1	do.....	3 50	28 00	7 00	8 40	6 42	1	43 83	515 36
Bath, Roland Fisher...	16	20	do.....	2 50	366 12	278 65	36 32	36 32	1	651 19	475 95
Portland and Falmouth, Jedediah Jewett...	17	12	do.....	1,048 58	250 00	250 00	294 99	294 99	36 03	9 00	2	1,348 25	1,515 33
Do. Israel Washburn...	79	79	do.....	4,619 00	750 01	750 01	28 00	28 00	1 18	1	5,659 03	28 28
Kennebunk, N. K. Sturgis...	1	1	do.....	21 00	7 00	14 50	17 13	17 13	120 10	120 10	1	44 76	43 20
Newport, J. S. Putnam...	3	3	do.....	84 42	20 00	14 50	15 75	15 75	54 75	10	1,731 96	469 63	
Belfast, J. Harmon...	79	80	do.....	2 50	1,059 43	584 90	34 35	34 35	15 75	6 00	1	1,594 43	538 74
Bangor, W. P. Wingate...	85	80	do.....	2 50 to \$3	1,029 88	508 45	.....	.....	.....	.....	.....	.....
Do.	464	460	2 50-\$3 50	10,857 98	3,341 41	986 91	11 50	152 89	105 75	19	15,456 44	6,726 84
NEW HAMPSHIRE.													
Portsmouth, J. B. Upham...	38	38	Hospital.....	1,096 24	189 00	198 00	14 87	6 00	1	1,504 11	157 39
VERMONT.													
Vermont, William Clapp...	7	7	Hospital.....	.....	94 64	53 75	23 70	.....	1 72	.....	173 81	201 97
MASSACHUSETTS.													
Newburyport, Enoch G. Currier...	1	1	Private.....	2 50	.....	.....	.....	.....	.....	.....	2 53	780 26
Gloucester, John S. Webber...	1	1	Hospital.....	3 50	14 50	7 00	4 35	19 70	20	26	19 97	487 62	
Salem and Beverly, Willard P. Phillips...	742	716	.....	17,272 87	1,500 00	717 47	.....	.....	194 90	35 19	685 24	10,352 69

REPORT ON THE FINANCES.

No. 17.—Statement of the expenditures and receipts of the marine hospital fund, &c.—Continued.

Districts and agents.		Seamen discharged.	Mode of accommodation.	Rate per week.	Medical services.	Medicinal services.	Board and nursing.	Traveling expenses.	Chottinge.	Other charges.	Funeral expenses.	Number of deaths.	Total expenditures.	Hospital money col.
Seamen admitted.														
MASSACHUSETTS—Continued.														
Fall River, Charles Almy	1	Hospital.....	\$12 00	\$6 00	\$1,418 30	.....	.....	\$0 18	.....	9	573 49	741 65	1,496 70	1,509 76
Barnstable, C. F. Swift	302	do.....	3 50	4 626 50	1,399 70	.....	.....	74 09	\$54 00	9	157 44	509 76	248 83	509 76
New Bedford, Lawrence Grinnell	4	do.....	112 71	17 50	25 70	.....	.....	1 53	.....	1	984 27	.....	387 30	387 30
Elijahtown, John Vinson.....	61	do.....	974 55	.....	.....	.....	9 72	.....	1	.....	.....	.....	.....	.....
	1,113	1,085	3 50	23 915 63	2,920 20	2,165 82	\$19 70	.....	281 80	54 00	45	28 467 15	15,037 45	15,037 45
RHODE ISLAND.														
Providence, Charles Anthony	76	Hospital.....	76	3 75	2,080 45	480 75	5710 90	1 50	.....	31 46	12 00	2	3,177 66	712 41
Bristol and Warren, Wm. R. Taylor	6	do.....	6	182 50	18 75	21 95	21 95	4 00	.....	2 12	.....	914 62	169 76	169 76
Newport, Seth W. Macy	3	do.....	3 50	89 00	14 00	4 00	4 00	.....	1 27	.....	128 67	387 30	387 30	
	85	84	3 50	3 75	2,351 95	513 50	606 75	1 50	.....	34 85	12 00	2	3,520 55	1,269 47
CONNECTICUT.														
Middletown, Origen Utley	24	Private Hospital.....	27	3 00	238 73	105 85	.....	.....	3 50	6 00	1	354 06	719 99	719 99
New London, Edward Prentiss	58	do.....	61	3 50	463 00	230 50	151 05	.....	8 42	8 97	3	832 97	848 62	848 62
New Haven, J. P. Babcock	38	do.....	38	993 50	68 60	.....	.....	10 12	18 00	3	1,021 62	762 00	762 00	
Fairfield, S. C. Booth	2	do.....	2	.....	.....	.....	68 60	.....	68	.....	69 28	563 20	563 20	
	122	128	3 00	3 50	1,763 83	336 35	151 05	.....	.....	22 72	24 00	4	2,297 95	2,893 81
NEW YORK.														
Genesee, P. M. Crandall	2	Hospital.....	53	4 25	2,630 12	84 00	.....	.....	64	12 00	2	84 84	91 18	91 18
Bowiego, Charles A. Perkins	42	do.....	127	1,219 69	.....	.....	.....	26 41	.....	22 38	18 00	3	668 53	1,241 46
Buffalo Creek, Christian Metz, Jr.	121	do.....	2	50	20	.....	.....	21	.....	366 81	476 00	90 39	546 03	546 03
Bwaygate, D. M. Chanin	2	do.....	1,597	36,375 13	1,000 00	830 72	.....	.....	2 59	12 00	2	260 52	177 82	177 82
New York city, Hiram Barney	15	do.....	15	3 00	144 43	72 50	29 00	.....	1 22	.....	123 83	27,547 30	27,547 30	
Dunkirk, George W. Goff	4	do.....	3 00	70 28	26 25	26 10	.....	.....	.....	.....	.....	440 46	518 00	440 46
	1,783	1,754	.....	.....	41,543 05	1,098 75	685 82	.....	.....	.....	.....	33,652 72	33,652 72	33,652 72

No. 17.—Statement of the expenditures and receipts of the marine hospital fund, &c.—Continued.

Districts and agents.		Seamen admitted.	Mode of accommodation.	Rate per week.	Board and nursing.	Medical services.	Medicines.	Traveling expenses.	Funeral expenses.	Number of deaths.	Total expenditures.	Hospital money col-lected.										
OHIO.																						
Miami, Andrew Stephan	23	23	Hospital	\$4.50	\$638.99	\$14.35			\$6.43	\$6.00	1	\$334.14										
Sandusky, John Youngs	1	1	do.	3.00	22.28				43	6.00	1	500.48										
Cayugogat, C. J. Dallard	101	101	do.		5,805.56	1,070.00	\$567.34		59.51	74.92	2	1,803.76										
Cincinnati, Enoch T. Carson	233	189	do.		5,013.26				51.25	114.00	23	3,881.60										
	348	314			11,480.10	1,084.35	567.34		39.51	133.03	138.00	27										
MICHIGAN.																						
Detroit, Nelson G. Isbell	236	236	Hospital	3.00	5,484.72	1,500.00	493.43	\$36.00	75.97	24.00	7	7,674.12										
Michilimackinac, J. W. McMath	13	13	do.		192.07	77.50	25.80		3.01	6.00	1	304.38										
	249	239			5,676.79	1,577.50	519.23		78.98	30.00	8	7,978.50										
ILLINOIS.																						
Chicago, Luther Haven	263	247	Hospital		11,389.07	1,083.32	965.74		135.93	156.00	27	13,730.06										
Gatena, Daniel Wamm					1,597.48	800.00			24.01	3.00	1	2,424.49										
	263	247			12,986.55	1,883.32	965.74		159.94	159.00	28	16,154.55										
INDIANA.																						
Evansville, A. L. Robinson	53	56	Hospital	5.24	1,980.87				19.85	12.00	2	2,012.72										
Burlington, Clark Dunham												388.70										
												2,208.15 (No rep't)										

WISCONSIN.																	
Illawaukie, Edwin Palmer	64	64	Hospital.	3 50-4 00	1,702 16	634 25	90 45	24 64	36 00	6	2,487 50	733 40					
Illawaukie, C. Latham Sholes	7	7	do.	3 50-4 00	116 57	57 00	6 60	1 86	6 00	1	188 03	(No rep't.)					
	71	71			1,818 73	691 25	97 05		26 50	42 00	7	2,675 53	733 40				
MINNESOTA.																	
Minnesota, Joseph Lemay	2	1	Private.	4 00	133 71	7 00	10 40			1 51	.....	152 62	354 38			
MISSOURI.																	
St. Louis, Richard T. Howard	581	521	Hospital.	3 75	8,195 52	.....	.....	83 44	150 00	34	8,428 96	5,656 00			
KENTUCKY.																	
Louisville, Charles B. Cotton			Hospital.	1,810 98	500 00	61 78			24 05	32 00	4	2,428 81	(No rep't.)				
Louisville, W. D. Gallagher			do.	3,207 57	1,125 00	73 95			44 74	8 00	1	4,519 26	639 70				
WASHINGTON TERRITORY.																	
Victoria Sound, Lewis C. Gunn	51	93	Hospital.	9,386 50	.....	.....	.....	68 73	40 00	5	6,948 07	639 70		
OREGON TERRITORY.																	
Oregon, William L. Adams	6	5	Private.	8 00	232 82	72 80	42 26			93 38	12 00	4	9,431 88	642 26			
CALIFORNIA.																	
San Francisco, Ira P. Rankin	44	57	Hospital.	5,044 09	833 33	370 78				62 48	4	6,310 68	5,678 73			
San Francisco, F. F. Low	140	131	do.	5,310 12	458 33	764 04				71 62	9	7,234 11	(No rep't.)			
San Francisco, Charles James	702	672	do.	57,862 69	2,000 00	2,984 00				332 22	375 00	85	33,553 91	do.			
	886	860						38,846 90	3,291 66	4,118 62		466 32	375 00	98	47,038 70	5,678 73	

TREASURY DEPARTMENT, Register's Office, October 26, 1864.

Summary statement of the expenditures and receipts of the marine hospital fund for the relief of sick and disabled seamen in the ports of the United States, for the fiscal year ending June 30, 1864.

States.	Seamen admitted.	Board and nursing.	Medical services.	Traveling expenses.	Other charges.	Furniture expenses.	Number of deaths.	Hospital money col-lected.
Maine	464	\$10,827.98	\$3,341.41	\$11,50	\$152.89	\$105.75	19	\$6,726.84
New Hampshire	38	1,086.24	180.00	198.00	14.87	6.90	1	1,504.11
Vermont	7	44.64	53.75	29.70	1.72	.....	1	157.39
Massachusetts	1,113	23,015.63	2,930.20	2,165.82	19.70	291.80	45	15,037.45
Rhode Island	85	2,351.95	513.50	606.75	1.50	34.85	12.00	3,590.55
Connecticut	122	1,763.83	336.35	151.00	.....	22.72	2	1,263.47
New York	1,783	41,543.05	1,088.75	885.82	440.46	518.00	97	2,803.81
New Jersey	59	933.25	280.30	95.10	.....	13.31	1	33,652.72
Pennsylvania	272	335.10	76.50	183.54	112.53	6.00	1	2,571.06
Delaware	3	92.21	.....	.....	91	12.00	17	6,086.74
Maryland	129	4,344.12	.....	.....	44.46	55.00	10	921.50
District of Columbia	43	301.39	21.00	43.20	3.01	.....	1	4,493.58
Virginia	21	791.38	.....	.....	8.56	.....	1	304.40
North Carolina	17	294.76	139.25	85.50	5.20	.....	1	801.90
South Carolina	37	169.08	147.00	37.45	2.30	6.00	1	1,846.37
Florida	82	67	1,360.96	127.83	15.67	48.00	4	1,034.71
Ohio	348	214	1,480.10	1,084.35	567.34	133.03	138.00	1,382.46
Michigan	239	5,676.79	1,577.50	519.38	96.00	78.98	30.00	13,442.33
Illinois	263	247	12,986.55	1,883.32	965.74	159.94	159.00	7,978.50
Indiana	33	56	1,980.87	.....	.....	19.85	12.00	16,154.55
Iowa .....	.....	1,232.25	916.44	47.61	.....	21.85	2	3,657.80
Wisconsin	71	71	1,818.73	691.25	97.05	26.50	42.00	2,012.72
Minnesota	2	1	133.71	7.00	10.40	.....	7	2,208.15
Missouri	581	521	8,195.52	1,625.00	135.73	83.41	150.00	1,521.62
Kentucky	51	93	9,356.50	222.82	422.80	68.79	40.00	8,428.96
Washington Territory	6	5	846.90	3,291.66	4,118.82	93.38	12.00	5,636.90
Oregon Territory	886	860	20,976.33	12,124.85	128.70	375.00	3.47	6,918.07
California	6,816	6,673	196,367.64	20,976.33	12,124.85	1,804.75	98	9,431.88
								6,642.36
								285.61
								233,834.10
								106,905.48

No. 18.

Statement showing the amount of moneys expended at each custom-house in the United States during the fiscal year ending June 30, 1864, per act of 3d March, 1849.

Districts.	Present collectors.	Amount.
Passamaquaddy, Maine	Washington Long	\$29,607 05
Machias, Maine, (d)	William B. Smith	1,710 50
Frenchman's Bay, Maine	Isaac H. Thomas	5,423 68
Penobscot, Maine	Seth K. Devereux	19,279 06
Waldoborough, Maine, (d)	S. S. Marble	5,052 98
Wiscasset, Maine	Eraustus Foote	5,818 05
Bath, Maine	Roland Fisher	9,065 82
Portland and Falmouth, Maine	Israel Washburne, jr	67,308 78
Saco, Maine	Owen B. Chadbourne	335 00
Kennebunk, Maine, (d)	Nathaniel K. Sargent	567 04
York, Maine	J. S. Putnam	624 18
Belfast, Maine	Truman Harmon	6,648 42
Bangor, Maine	William P. Wingate	7,223 66
Portsmouth, New Hampshire, (d)	Joseph B. Upham	4,711 90
Vermont, Vermont	William Clapp	14,805 01
Newburyport, Massachusetts	Enoch G. Currier	5,391 56
Gloucester, Massachusetts	John S. Webber	5,522 34
Salem and Beverly, Massachusetts	Willard P. Phillips	14,422 58
Marblehead, Massachusetts, (d)	William Standley	1,591 45
Boston and Charlestown, (a)	John Z. Goodrich	
Plymouth, Massachusetts	Thomas Loring	2,430 92
Fall River, Massachusetts, (d)	Charles Alny	2,726 71
Barnstable, Massachusetts	C. F. Swift	5,684 93
New Bedford, Massachusetts	Lawrence Grinnell	18,289 04
Edgartown, Massachusetts	John Vinson	3,011 29
Nantucket, Massachusetts	Alfred Macy	2,015 84
Providence, Rhode Island	Charles Anthony	13,524 41
Bristol and Warren, Rhode Island, (d)	W. R. Taylor	2,707 64
Newport, Rhode Island, (d)	Seth W. Macy	11,874 39
Middletown, Connecticut	Origen Utley	2,430 30
New London, Connecticut	Edward Prentis	23,607 00
New Haven, Connecticut	James F. Babcock	13,796 98
Fairfield, Connecticut	Silas C. Booth	2,325 66
Stonington, Connecticut, (e)	Franklin A. Palmer	1,151 67
Sackett's Harbor, New York, (a)	Cornelius Inglehart	
Genesee, New York	P. M. Crandall	6,080 12
Oswego, New York	Charles A. Perkins	11,932 11
Niagara, New York	Franklin Spalding	13,741 21
Buffalo Creek, New York	Christian Metz, jr.	16,332 46
Oswegatchie, New York	David M. Chapin	8,477 87
Sag Harbor, New York	John Sherry	1,032 97
New York, New York, (f)	Hiram Barney	1,439,931 07
Champlain, New York	George W. Goff	10,211 62
Cape Vincent, New York	John W. Ingalls	8,790 10
Dunkirk, New York	George M. Abell	1,671 49
Bridgetown, New Jersey	J. H. Elmer	396 92
Burlington, New Jersey	William L. Ashmore	177 57
Perth Amboy, New Jersey	John L. Boggs	3,977 59
Great Egg Harbor, New Jersey	Israel S. Adams	1,415 49
Little Egg Harbor, New Jersey	Jarvis H. Bartlett	2,991 27
Newark, New Jersey	Peter W. Martin	1,978 94
Camden, New Jersey	Sylvester Birdsell	294 65
Philadelphia, Pennsylvania, (d)	William B. Thomas	185,443 80
Presque Isle, Pennsylvania	Thomas Wilkins	1,206 39
Pittsburg, Pennsylvania, (d)	C. W. Batchelor	4,872 33
Delaware, Delaware	Thomas M. Rodney	11,463 10
Baltimore, Maryland	Henry W. Hoffman	314,335 19
Annapolis, Maryland	John E. Stalker	1,070 00

No. 18.—Statement showing the amount of money expended, &c.—Continued.

Districts.	Present collectors.	Amount.
Oxford, Maryland.....	William H. Valliant	\$279 49
Vienna, Maryland.....	Daniel J. Waddell	2,123 83
Town Creek, Maryland.....	James Jones	153 39
Havre de Grace, Maryland.....	William E. Woodhouse	150 00
Georgetown, District of Columbia, (d)	Judson Mitchell	20,725 97
Richmond, Virginia, (a).....		
Norfolk and Portsmouth, Virginia, (a).....		
Tappahannock, Virginia, (a).....		
Cherrystone, Virginia, (d)	C. J. D. West	483 29
Yorktown, Virginia, (a).....		
Petersburg, Virginia, (a).....		
Alexandria, Virginia	Andrew Jamieson	4,678 57
Wheeling, Virginia, (b).....	Thomas Hornbrook	3,853 38
Yeacomico, Virginia, (a)		
Camden, North Carolina, (a).....		
Edenton, North Carolina, (a).....		
Plymouth, North Carolina, (a).....		
Washington, North Carolina, (a).....		
Newberne, North Carolina, (a).....		
Ocracoke, North Carolina, (a).....		
Beaufort, North Carolina, (d)	John A. Hedrick	11,178 55
Wilmington, North Carolina, (a).....		
Charleston, South Carolina, (a)		
Georgetown, South Carolina, (a)		
Beaufort, South Carolina	T. C. Severance	16,053 74
Savannah, Georgia, (a).....		
Saint Mary's, Georgia, (a).....		
Brunswick, Georgia, (a).....		
Angusta, Georgia, (a).....		
Pensacola, Florida, (a).....		
Saint Augustine, Florida, (a).....		
Key West, Florida, (d)	Charles Howe	3,405 14
Saint Marks, Florida, (a)		
Saint John's Florida, (a)		
Apalachicola, Florida, (a)		
Fernandina, Florida, (a)		
Bayport, Florida, (a)		
Palatka, Florida, (a)		
Mobile, Alabama, (a)		
Tuscumbia, Alabama, (a)		
Pearl River, Mississippi, (a)		
Natchez, Mississippi, (a)		
Vicksburg, Mississippi, (a)		
New Orleans, Louisiana, (a)		
Teche, Louisiana, (a)		
Shreveport, Louisiana, (a)		
Texas, Texas, (a)		
Brazos de Santiago, Texas, (a)		
Saluria, Texas, (a)		
Paso del Norte, New Mexico,	William W. Mills	4,585 80
Nashville, Tennessee, (a)		
Memphis, Tennessee, (a)		
Knoxville, Tennessee, (a)		
Chattanooga, Tennessee, (a)		
Louisville, Kentucky, (a)		
Paducah, Kentucky, (b)	W. Thornberry	1,787 00
Hickman, Kentucky, (a)		
Columbus, Kentucky, (a)		
Miami, Ohio	Andrew Stephan	4,193 14
Sandusky, Ohio	John Youngs	4,281 56
Cuyahoga, Kentucky	Charles J. Ballard	7,110 90
Cincinnati, Ohio, (g)	Enoch T. Carson	21,909 19
Detroit, Michigan.....	Nelson G. Isbell	17,370 76

No. 18.—*Statement showing the amount of moneys expended, &c.—Continued.*

Districts.	Present collectors.	Amount.
Michilimackinac, Michigan.....	John McMath	\$5,093 37
Evansville, Indiana.....	A. L. Robinson	9,338 49
Madison, Indiana.....	John M. Freeman	410 00
New Albany, Indiana.....	Jacob Anthony	531 00
Chicago, Illinois.....	Luther Haven.....	15,631 07
Alton, Illinois.....	John H. Yager	470 33
Galena, Illinois.....	Daniel Wann	367 13
Quincey, Illinois.....	James J. Langdon	1,093 63
Cairo, Illinois.....	Daniel Arter	10,840 09
Peoria, Illinois, (a).....		.....
Saint Louis, Missouri, (a).....		.....
Hannibal, Missouri, (a).....		.....
Burlington, Iowa	Clark Dunham	2,027 50
Keokuk, Iowa	John Stannus	2,518 00
Dubuque, Iowa	John B. Henion	650 00
Milwaukie, Wisconsin.....	C. Latham Sholes	6,367 41
Minnesota, Minnesota.....	Joseph Lemay	2,679 60
Puget's Sound, Washington Territory.....	Lewis C. Gunn	23,137 11
Oregon, Oregon	William L. Adams	5,183 50
Cape Perpetua, Oregon, (c).....	Edwin P. Drew	1,165 00
Port Orford, Oregon, (a).....		.....
San Francisco, California, (h).....	Charles James	155,067 52
Sonoma, California (a).....		.....
San Joaquin, California (a).....		.....
Sacramento, California (a).....		.....
San Diego, California (a).....		.....
Monterey, California (a).....		.....
San Pedro, California (a).....		.....
Total.....		2,725,514 18

S. B. COLBY, *Register.*TREASURY DEPARTMENT,
Register's Office, November 1, 1864.

- NOTE.—(a) No returns.
 (b) To 30th September, 1863.
 (c) To 31st December, 1863.
 (d) To 31st March, 1864.
 (e) To 7th February, 1864.
 (f) To 30th April, 1864.
 (g) To 18th April, 1864.
 (h) To 24th March, 1864.

No. 19

Statement of the number of persons employed in each district of the United States for the collection of customs, during the fiscal year ending June 30, 1864, with their occupation and compensation, per act of March 3, 1849.

Districts.	No. of Persons employed.	Occupation.	Compensation to each person.
Passamaquoddy, Me..	1	Collector	\$2,916 57
	1	Surveyor	1,247 64
	3	Deputy collectors and inspectors	3,285 00
	3	Inspectors	3,285 00
	4	Deputy inspectors and collectors	2,920 00
	2	Aids to the revenue	1,460 00
	1	..... do do	594 50
	1	..... do do	622 00
	1	..... do do	368 00
	2	..... do do	320 00
Machias, Me.	1	..... do do	60 00
	1	Weigher, gauger, and measurer	136 72
	1	Collector	1,620 19
	2	Inspectors	1,000 00
	1	..... do	365 00
Frenchman's Bay, Me.	1	..... do	250 00
	1	Collector	1,633 84
	1	Deputy collector	1,095 00
	3	..... do do	1,600 00
	1	Inspector	730 00
Waldborough, Me.	3	Boatmen	600 00
	1	Aid to revenue	730 00
	2	Deputy collectors	2,190 00
	2	..... do do	1,872 00
	1	Inspector	600 00
Wiscasset, Me.	1	..... do	730 00
	2	..... do	600 00
	1	Collector	870 06
	1	Inspector	1,095 00
	1	..... do	912 50
Bath, Me.	1	..... do	730 00
	1	..... do	800 00
	2	..... do	700 00
	1	Collector	2,137 87
	1	Inspector, weigher, gauger, and measurer	1,500 00
Penobscott, Me.	1	..... do do do	1,352 75
	1	..... do	1,098 00
	1	..... do	650 00
	1	..... do	600 00
	3	..... do	1,050 00
Portland and Falmouth, Me.	1	..... do	250 00
	1	Collector	1,500 00
	2	Deputy collectors and inspectors	1,500 00
	2	..... do do do	1,200 00
	1	..... do do do	730 00
	1	Collector	3,519 07
	3	Deputy collectors	4,508 29
	1	Warehouse clerk	1,500 00
	4	Clerks	922 31
	2	..... do	1,451 61
	1	Surveyor	1,465 75
	3	Weighers, gaugers, &c.	4,497 51
	1	Storekeeper	1,098 00
	3	Boatmen	1,202 75

No. 19.—*Statement, &c.—Continued.*

Districts.	No. of persons employed.	Occupation.	Compensation to each person.
Portland and Falmouth, Me.—Con'd.	2	Inspectors	\$8,772 00
	5	..... do occasional	3,802 00
	2	Aids to inspectors	1,064 00
	10	..... do revenue	2,239 00
	2	Night watchmen	1,524 00
	1	Porter	400 00
	3	Laborers	1,286 41
Saco, Me.	1	Collector	250 00
	1	Deputy collector and inspector	450 00
	1	Inspector and weigher	500 00
	1	..... do do and gauger	100 00
	2	Occasional inspectors, &c.	36 00
Kennebunk, Me.	1	Collector	109 85
	1	Deputy collector and inspector	600 00
	2	Inspectors	112 00
York, Me.	1	Collector, salary and fees	274 58
	1	Inspector	200 00
	1	..... do	120 00
Bangor, Me.	1	Collector	3,576 00
	2	Deputy collectors and inspectors	2,196 00
	1	..... do do and weigher	1,500 00
	1	Weigher and gauger	732 00
	1	Aid to revenue	700 00
	1	..... do	90 00
Belfast, Me.	1	Collector	1,414 64
	1	Deputy collector	1,095 00
	1	..... do do and aid to revenue	1,095 00
	1	Inspector, weigher, gauger, and measurer	814 40
	2	Dep'y do do do	2,039 41
	1	Aid of the revenue	200 00
Portsmouth, N. H.	1	Boatman	300 00
	1	Collector	409 85
	1	Naval officer	380 52
	1	Surveyor	350 01
	1	Deputy collector and inspector	1,000 00
	1	..... do do	200 00
	1	Measurer, weigher, and gauger	1,095 00
	2	Inspectors	2,190 00
	1	..... do	500 00
Vermont, Vt.	1	Collector	1,090 84
	2	Deputy collectors	2,000 00
	2	..... do	1,825 00
	1	..... do	685 00
	1	..... do	562 80
	4	Deputy collectors and inspectors	2,000 00
	7	..... do do	2,520 00
	2	Inspectors	364 00
	1	..... do	360 00
	1	..... do	240 00
	2	Revenue boatmen	480 00
Newburyport, Mass.	1	Collector	1,656 09
	1	Deputy collector and inspector	1,095 00
	1	Weigher, gauger, measurer, and inspector	1,095 00
	1	Inspector	1,095 00
	1	Naval officer	371 18
	1	Surveyor at Newburyport	396 14
	1	Surveyor at Ipswich	250 00
Gloucester, Mass.	1	Collector	2,454 84
	1	Surveyor	744 90

No. 19.—Statement, &c.—Continued.

Districts.	No. of persons employed.	Occupation.	Compensation to each person.
Gloucester, Mass.—Continued.	1	Deputy collector.....	\$1,000 00
	2	Inspectors	2,190 00
	1	.... do.....	300 00
	1	Boatman	212 50
	1	Keeper of custom-house.....	212 50
	1	Collector	1,229 38
	1	Naval officer	757 65
	1	Surveyor	430 55
	1	.... do.....	164 31
	1	Inspector and deputy collector	1,098 00
	1	Clerk	1,000 00
	1	Weigher and gauger	1,427 36
	1	.... do.....	74 19
	1	Measurser	400 00
	1	Storekeeper and inspector.....	1,098 00
	1	Inspector	600 00
	1	.... do.....	792 00
	1	.... do.....	777 00
	1	.... do.....	621 00
	1	.... do.....	597 00
	1	.... do.....	645 00
	1	.... do.....	621 00
	1	Inspector at Beverly	532 00
	1	Inspector at Danvers	264 00
	1	Aid to revenue	732 00
	1	Boatman	315 00
	1	Porter	300 00
	1	Watchman	129 00
	1	Aid to revenue	9 00
	1	.... do.....	53 00
	1	.... do.....	9 00
	1	.... do.....	15 00
Marblehead, Mass.....	1	Collector	405 65
	1	Deputy collector	547 50
	1	Inspector	547 50
	1	Deputy collector	365 00
	1	Deputy inspector	182 50
	1	Surveyor	143 50
	1	Boatman	150 00
	1	.... do.....	100 00
Boston and Charlestown, Mass.....		(No returns.)	
Plymouth, Mass.....	1	Collector	409 53
	1	Inspector	1,098 00
	1	.... do.....	400 00
	1	.... do.....	300 00
	1	.... do.....	200 00
Fall River, Mass.....	1	Collector	2,205 52
	1	Deputy collector and inspector, &c.....	869 30
	2	Inspectors, weighers, and measurers, &c.....	1,495 25
	1	Boatman	300 00
	1	Collector at Barnstable.....	1,900 00
	1	Deputy collector at Barnstable	900 00
	1	Deputy collector at Provincetown	750 00
	3	Deputy collectors at South Dennis, Chatham, and Wellfleet.	1,500 00
	1	Deputy collector at Hyannis	400 00
	1	Deputy collector at Falmouth	200 00
	1	Inspector at Barnstable.....	400 00

No. 19.—*Statement, &c.*—Continued.

Districts.	No. of persons employed.	Occupation.	Compensation to each person.
Barnstable, Mass.—Continued.	1	Aid to the revenue at Provincetown.....	\$300 00
	1	Aid to the revenue at Harwich.....	100 00
	1	Keeper of custom-house at Barnstable.....	350 00
	1	Boatman at Barnstable.....	50 00
	1	Boatman at Provincetown.....	150 00
New Bedford, Mass....	1	Collector and superintendent of lights.....	2,717 93
	1	Deputy collector and inspector.....	1,095 00
	1	Inspector, weigher, and gauger.....	1,255 87
	1	do.....do.....	1,095 00
	1	do.....do.....	300 00
	1	do.....do.....	125 00
	1	do.....do.....	120 00
	1	do.....do.....	500 00
	2	do.....do.....	160 00
	1	Clerk	800 00
	1	Boatman	420 00
Edgartown, Mass.....	1	Collector	850 95
	1	Deputy collector, inspector, weigher, &c.....	1,095 00
	1	do.....do.....do.....	600 00
	1	Occasional inspector.....	399 00
	1	Aid to revenue	150 00
	1	Boatman	240 00
Nantucket, Mass.....	1	Collector	250 00
	1	Deputy collector and inspector.....	1,000 00
	1	Inspector and weigher.....	600 00
Providence, R. I.....	1	Collector	1,613 29
	1	Deputy collector.....	1,000 00
	1	Clerk	900 00
	1	Naval officer	847 37
	1	Surveyor, Providence	701 08
	1	Surveyor, East Greenwich.....	250 00
	1	Surveyor, Pawtuxet	200 00
	2	Coastwise inspectors.....	1,095 00
	6	Foreign inspectors.....	6,484 00
	1	Inspector, Pawtuxet	450 00
	1	Inspector, East Greenwich	300 00
	1	Weigher	1,500 00
	1	Gauger	97 32
	1	Measurer	956 70
	1	Boatman	420 00
	1	Messenger	400 00
Bristol and Warren, R. I.	1	Collector	1,104 12
	2	Inspectors	1,098 00
	7	Inspectors, temporary	549 00
	2	Weighers	5 98
	2	Gaugers	561 00
	1	Boatman	216 00
	2	Surveyors	609 82
Newport, R. I.....	1	Collector	954 04
	1	Superintendent of lights	232 27
	1	Agent of marine hospital	4 32
	1	Naval officer	441 49
	1	Surveyor of Newport	412 57
	1	Surveyor of North Kingston	250 00
	1	Surveyor of Tiverton	200 00
	1	Deputy collector and inspector	1,000 00
	1	Inspector	549 00
	1	Inspector at North Kingston	214 57
	1	Inspector at New Shoreham	200 00

No. 19.—*Statement, &c.*—Continued.

Districts.	No. of persons employed.	Occupation.	Compensation to each person.
Newport, R. I.—Continued.	4	Occasional inspectors	\$852 00
	1	Ganger	453 60
	1	Weigher	5 10
	1	Measurer	161 07
	1	Boatman	450 00
	1	Clerk	125 00
Middletown, Conn....	1	Collector	890 84
	3	Inspectors	1,300 00
	3	Surveyors	824 04
New London, Conn....	1	Collector and superintendent of lights	2,488 43
	1	Surveyor	314 44
	1	Deputy collector, inspector, weigher, &c.	849 15
	1	Inspector, weigher, and ganger	775 17
	1	Inspector	450 00
New Haven, Conn....	1	Collector	3,000 00
	1	Deputy collector	1,500 00
	1	Surveyor, (dispensed with)	576 84
	1	Clerk	213 63
	2	Weighers and measurers, gaugers	3,000 00
	5	Inspectors	5,232 00
	2	Inspectors	132 00
	1	Aid to revenue	1,000 00
	1	..... do	48 00
	1	Watchman and porter	460 00
	1	Messenger and porter	500 00
	2	Boatmen	800 00
Fairfield, Conn	1	Collector	1,251 21
	1	Deputy collector	300 00
	1	Inspector at Bridgeport	1,231 23
	1	Inspector at Norwalk	229 16
	1	Inspector at Stamford	125 00
Stonington, Conn	1	Collector	600 00
	1	Inspector at Mystic	500 00
	1	Inspector at Stonington	400 00
	1	Inspector at Westerly	150 00
	1	Boatman	144 00
Sackett's Harbor, N.Y.		No returns.	
Genesee, N. Y.	1	Collector	784 24
	1	Deputy collector	825 00
	1	..... do	730 00
	1	..... do	900 00
	1	Inspector	770 00
	1	..... do	145 00
	2	..... do	730 00
Oswego, N. Y.	1	Collector	961 84
	1	Deputy collector	1,083 31
	1	..... do	500 00
	1	..... do	410 62
	1	..... do	366 00
	1	..... do	300 00
	3	Deputy and clerks	2,720 16
	3	Inspectors	2,742 00
	1	Secret inspector	382 50
	1	Night watchman	63 50
	2	Night watchmen	730 00
	1	Porter and boatman	411 50
	1	Revenue aid	98 00
Niagara, N. Y.	1	Collector	1,359 14
	1	Deputy collector	1,650 00

No. 19.—*Statement, &c.*—Continued.

Districts.	No. of persons employed.	Occupation.	Compensation to each person.
Niagara, N. Y.—Continued.			
	1	Deputy doilector	\$184 34
	2	..... do	1,446 00
	3	Deputy collector and inspectors	1,530 00
	3	..... do	1,004 00
	1	..... do	730 00
	1	Deputy and clerk	730 00
	3	Aids to revenue	951 00
	2	Watchmen	1,095 00
	1	Inspector	730 00
Buffalo Creek, N. Y..	1	Collector	1,954 23
	1	Deputy collector	1,500 00
	1	..... do	900 00
	1	..... do	732 00
	1	..... do	580 64
	1	Inspector	1,000 00
	1	..... do	900 00
	1	..... do	364 00
	1	..... do	702 00
	1	..... do	825 00
	1	Inspector and clerk	444 02
	2	Clerks	2,012 00
	1	..... do	358 00
	3	Aids to revenue	307 50
	1	..... do	60 00
	1	Clerk	747 79
	1	Janitor	240 00
	5	Night watchmen	1,850 00
	1	Inspector	1,095 00
Oswegatchie, N. Y... .	1	Collector	1,460 10
	2	Deputy, and aid to revenue	1,800 00
	2	Deputy collectors and inspector	927 50
	2	Inspectors	1,460 00
	1	Deputy collector and inspectors	500 00
	1	..... do	450 00
	1	..... do	300 00
	1	Secret aid to revenue	386 00
	1	Night watch	500 00
	1	..... do	240 00
New York city, N. Y..	1	Collector	6,340 00
	1	Assistant collector	5,000 00
	1	Assistant collector at Jersey City	2,000 00
	1	Auditor	4,000 00
	1	Assistant auditor	3,000 00
	1	Cashier	3,000 00
	8	Deputy collectors	20,000 00
	1	Clerk to deputy collectors	2,400 00
	13	..... do	26,000 00
	2	..... do	3,600 00
	2	..... do	3,200 00
	24	..... do	36,000 00
	15	..... do	21,000 00
	8	..... do	10,400 00
	50	..... do	60,000 00
	39	..... do	42,900 00
	1	..... do	1,095 00
	24	..... do	24,000 00
	1	..... do	900 00
	16	..... do	12,800 00
	1	..... do	750 00
	1	..... do	700 00

No. 19.—*Statement, &c.*—Continued.

Districts.	No. of persons employed.	Occupation.	Compensation to each person.
New York city, N. Y.	1	Clerk to deputy collectors	\$650 00
—Continued.	3	..... do do	1,800 00
	1	Keeper of custom-house.....	1,200 00
	1	Assistant keeper of custom-house.....	800 00
	3	Messengers	2,400 00
	1	..... do	700 00
	5	..... do	3,250 00
	16	..... do	9,600 00
	1	..... do	400 00
	1	Engineer	900 00
	1	Fireman	547 50
	2	..... do	960 00
	3	Porters	1,440 00
	4	..... do	1,680 00
	9	Watchmen	6,705 00
	1	General appraiser	2,500 00
	3	Appraisers	7,500 00
	5	Assistant appraisers	10,000 00
	1	Examiner of damages	2,000 00
	1	Clerk to appraisers	1,600 00
	12	..... do	18,000 00
	7	..... do	9,800 00
	2	..... do	2,600 00
	2	..... do	2,500 00
	8	..... do	9,600 00
	1	..... do	1,150 00
	19	..... do	19,000 00
	4	..... do	3,600 00
	5	..... do	4,250 00
	1	Messenger and appraiser	600 00
	1	Storekeeper to storekeeper of appraiser's stores	1,500 00
	1	Clerk of appraiser's stores	1,200 00
	4	..... do	4,400 00
	3	..... do	3,000 00
	5	..... do	4,000 00
	4	..... do	2,400 00
	1	Warehouse superintendent	2,000 00
	74	Storekeepers, P. B. S	83,250 00
	3	Assistant storekeepers	2,400 00
	1	Clerk	780 00
	19	Weighers	28,215 00
	19	Weighers' foremen	13,300 00
	12	Measurers	17,820 00
	8	Gaugers	11,880 00
	193	Inspectors	217,125 00
	4	Inspectors, Long Island coast	780 00
	2	Inspectors and deputy collectors, Albany	2,250 00
	1	Inspector and deputy collector, Troy	1,125 00
	75	Night inspectors	55,875 00
	57	Special aids	62,415 00
	4	..... do	2,920 00
	5	Measurers of vessels	5,475 00
	1	Measurer of marble	1,400 00
	1	Captain, night watch	745 00
	3	Lieutenants	2,235 00
	1	Superintendent marine hospital	1,000 00
	1	Special examiner of drugs	2,000 00
	18	Bargemen	10,800 00
	50	Special night watch	37,250 00
	1	Naval officer	4,950 00

No. 19.—*Statement, &c.*—Continued,

Districts.	No. of persons employed.	Occupation.	Compensation to each person.
New York city, N. Y.	3	Deputies	\$6,000 00
—Continued.	2	Clerks	3,000 00
	8	do	11,200 00
	6	do	7,200 00
	30	do	30,000 00
	3	do	2,700 00
	1	do	600 00
	3	do	500 00
	2	Messengers	1,000 00
	1	Porter	500 00
	1	Surveyor and inspector	4,900 00
	3	Deputy surveyors	6,000 00
	4	Clerks	5,200 00
	4	do	4,800 00
	4	do	4,400 00
	1	Interpreter	1,000 00
	3	Messengers	2,250 00
	2	Porters	960 00
Champlain, N. Y.	24	Debtenture clerks	24,000 00
	1	Deputy collector	83 33
	1	Aid to revenue	75 00
	1	Temporary aid	122 00
Cape Vincent, N. Y.	1	Collector	1,014 00
	5	Deputy collectors	3,650 00
	8	do do	2,497 50
	1	Night watch	365 00
	1	Boatman	221 71
	1	Secret deputy	462 00
	4	do do .. occasional	117 00
Dunkirk, N. Y.	1	Collector	500 00
	2	Deputy collectors	275 00
	1	Aid to revenue, travelling	455 00
Bridgetown, N. J.	1	Collector	680 33
Burlington, N. J.	1	Deputy collector	294 92
Perth Amboy, N. J.	1	Collector	1,874 45
	1	do	600 00
	1	Deputy collector	150 00
	5	Surveyor	2,715 00
	4	Inspectors	142 00
	4	Bargemen	570 05
Great Egg Harbor, N. J.	1	Collector	365 00
	1	Inspector	288 00
	-----	Occasional inspectors	10 00
	1	Appraiser's bills	44 00
Little Egg Harbor, N. J.	1	Watchman and boatman	250 00
	1	Collector	730 00
	4	Inspectors	1,704 00
	4	do temporary	267 00
Newark, N. J.	2	Boatmen	720 00
	1	Collector	556 35
	1	Deputy collector	730 00
	1	Inspector	604 00
	1	Messenger	350 00
Camden, N. J.	1	Surveyor	142 75
Philadelphia, Pa.	1	Collector	6,340 00
	1	Deputy Collector	2,500 00
	1	Cashier	1,500 00
	2	Clerks	2,800 00
	3	do	3,600 00

No. 19.—*Statement, &c.*—Continued.

Districts.	No. of persons employed.	Occupation.	Compensation to each person.
Philadelphia, Pa.—			
Continued.			
	4	Clerks	4,400 00
	9	do	9,000 00
	1	do	267 74
	2	do	142 24
	1	Keeper of custom house	800 00
	1	Messenger	600 00
	1	Porter	613 00
	2	Watchmen	1,494 00
	1	Naval officer	4,950 00
	1	Deputy naval officer	2,000 00
	2	Clerks	2,400 00
	6	do	6,000 00
	1	Messenger	600 00
	1	Surveyor	4,586 75
	1	Deputy surveyor	2,000 00
	2	Clerks	2,400 00
	1	Marker	614 50
	1	Messenger	500 00
	1	General appraiser, 1 month	208 33
	1	Messenger to do	547 50
	1	Principal appraiser	2,500 00
	2	Assistant do	4,000 00
	5	Examiners	5,475 00
	6	Packers	4,380 00
	4	Clerks	4,000 00
	1	Messenger	600 00
	1	Clerk to appraiser's stores	1,000 00
	2	Foremen to do	1,262 75
	1	Marker to do	562 50
	2	Watchmen	1,494 00
	1	Storekeeper of port	1,500 00
	1	Superintendent of warehouses	1,200 00
	1	Assistant storekeeper	766 33
	1	do	519 73
	1	Marker	435 00
	2	do	665 00
	1	Weigher	1,485 00
	3	Assistant weighers	3,600 00
	1	do	874 19
	1	Foreman to weighers	616 00
	5	Beamsmen to weighers	3,697 50
	1	Beamsman	353 50
	2	Gaugers	2,970 00
	2	Measurers	2,970 00
	1	do	1,200 00
	1	do	1,100 00
	44	Inspectors	49,632 00
	1	do	591 00
	9	Revenue agents	8,212 50
	1	do	730 00
	3	do	1,642 50
	3	do	667 50
	1	do	246 50
	1	do	186 00
	3	Revenue agents, temporary	283 50
	1	Revenue agent, temporary	94 00
	1	Captain of night inspectors	808 37
	1	Lieutenant of night inspectors	747 00
	25	Night inspectors	18,675 00

No. 19.—Statement, &c.—Continued.

Districts.	No. of persons employed.	Occupation.	Compensation to each person.
Philadelphia, Pa.—Continued.			
	1	Night inspectors.....	246 00
	7	Temporary aids	1,708 00
	1	..... do	88 00
	4	..... do	356 00
	1	..... do	93 00
	6	Night watchmen.....	4,032 00
	1	Messenger to inspectors	613 00
	4	Bargemen	2,400 00
	1	Examiner of drugs.....	1,000 00
	1	Aid to revenue	610 00
	1	Aid to internal revenue.....	666 64
	1	Aid to commercial revenue.....	107 50
	1	Aid to intercourse.....	48 00
Presque Isle, Pa.....	1	Collector	351 24
Pittsburg, Pa.....	1	Deputy collector and inspector.....	730 00
	1	Surveyor	3,043 00
	1	Deputy collector and clerk	1,000 00
	1	Clerk	1,187 50
	1	..... do	600 00
	1	Watchman.....	457 50
	1	Night watchman.....	732 00
	1	Aid to revenue	1,098 00
	5	..... do	1,759 50
	5	Temporary aids on steamboats.....	276 00
Delaware, Del.....	1	Collector	2,977 66
	1	Deputy collector, Wilmington.....	1,095 00
	1	Deputy collector, Newcastle	1,095 00
	1	Inspector, Delaware City.....	499 92
	1	Inspector, Lewis	799 92
	6	Aids to revenue	2,911 15
	1	Messenger	365 00
	1	Messenger at Newcastle	365 00
Baltimore, Md.....	4	Revenue boats, Lewis	1,200 00
	1	Collector	6,000 00
	1	Naval officer	5,000 00
	1	Surveyor	4,500 00
	2	Deputy collectors	5,000 00
	1	General appraiser	2,500 00
	2	Appraisers	2,500 00
	1	Deputy naval officer	2,000 00
	2	Cashiers	3,000 00
	1	Deputy surveyor	1,500 00
	1	Weigher	1,500 00
	1	Measurer	1,500 00
	1	Superintendent of warehouse	1,500 00
	2	Assistant weighers	2,000 00
	5	..... do	3,687 50
	1	Assistant weigher and measurer	900 00
	1	Clerk	1,500 00
	1	..... do	1,400 00
	5	..... do	6,000 00
	3	..... do	3,300 00
	1	..... do	1,098 00
	8	..... do	8,000 00
	3	..... do	2,700 00
	1	..... do	850 00
	1	Clerk	652 00
	1	..... do	280 00
	30	Inspectors	33,810 00

No. 19.—*Statement, &c.*—Continued.

Districts.	No. of persons employed.	Occupation.	Compensation to each person.
Baltimore, Md.—Continued.			
	1	Examiner of drugs.....	1,000 00
	1	Storekeeper.....	1,100 00
	1	.... do	1,098 00
	1	.... do	1,000 00
	1	.... do	900 00
	1	Gauger.....	1,500 00
	1	Captain of the watch.....	808 34
	27	Watchmen.....	20,115 00
	5	Messengers.....	3,260 00
	1	.... do	364 00
	1	Marker.....	364 00
	6	Porters.....	652 00
	6	Boatmen.....	652 00
	1	Superintendent of building.....	700 00
Annapolis, Md.....		No returns.....	
New Orleans, La.....	1	Acting collector.....	3,500 00
	2	Deputy collector.....	4,374 93
	1	Auditor to November 30, 1863.....	833 30
	1	Auditor to June 30, 1864.....	1,458 31
	1	Cashier.....	1,800 00
	4	Clerks.....	6,600 80
	1	.... do	933 31
	2	.... do	2,151 22
	2	.... do	1,633 24
	5	.... do	5,263 70
	2	.... do	2,152 75
	1	.... do	306 00
	1	.... do	416 65
	1	.... do	562 50
	1	.... do	594 48
	1	.... do	108 00
	1	.... do	540 00
	1	Keeper.....	420 00
	3	Messengers.....	1,769 03
	1	.... do	184 17
	3	.... do	1,061 53
	1	.... do	98 00
	1	Acting appraiser.....	2,499 96
	1	Assistant appraiser.....	1,999 92
	2	Examiners.....	2,683 18
	1	Warehouse superintendent.....	1,500 00
	3	Storekeepers.....	2,600 00
	1	Chief of laborers.....	440 00
	2	Laborers	1,260 00
	6	.... do	2,948 90
	2	.... do	240 00
	1	Acting surveyor.....	918 00
	1	Deputy surveyor.....	1,333 28
	1	Weigher.....	1,500 00
	1	Deputy weigher.....	1,000 00
	1	Gauger.....	1,243 00
	35	Inspectors	37,779 00
	9	Aids to revenue.....	5,862 00
	1	Captain of night inspectors	96 77
	20	Night inspectors	14,034 00
	1	Captain of night-boat	606 00
	34	Boatmen	18,070 30
	1	Naval officer	2,839 76
	1	Deputy naval officer	1,142 12

No. 19.—Statement, &c.—Continued.

Districts.	No. of persons employed.	Occupation.	Compensation to each person.
New Orleans, La.—Continued.			
	1	Chief clerk.....	1,029 00
	2	Clerks	1,498 75
	2	.... do	863 75
	1	Messenger	417 90
	1	Acting surveyor	1,823 25
	1	Deputy surveyor	666 64
	1	Clerk	300 00
	1	Messenger	120 00
Oxford, Md	1	Collector	400 54
Vienna, Md	2	Deputy collectors	1,460 00
Town Creek, Md	1	Surveyor	150 00
Havre de Grace, Md..	1	.... do	150 00
Georgetown, D. C..	1	Collector	3,383 22
	1	Deputy collector	800 00
	1	.... do	1,000 00
	1	Temporary inspector	200 00
	1	Aid to revenue weigher and gauger	730 00
Alexandria, Va	1	Collector	1,308 29
	1	Deputy collector	1,149 66
	2	Inspectors	2,154 00
	1	Surveyor and fees	1,014 79
	1	Boatman	360 00
	1	Clerk	550 00
Wheeling, Va	1	Collector	4,000 00
	10	Aids to revenue, &c	4,096 00
	27	.... do	5,533 60
Yeocomico, Va		No returns	
Beaufort, N. C	1	Collector	726 00
	2	Inspectors	1,045 00
	3	Weigher, gauger, and boatman	236 00
Beaufort, S. C	2	Collectors, acting and deputy, each \$1,500	3,000 00
	4	Clerks	4,400 00
	11	Inspectors, boatmen, and office boy	5,364 00
Key West, Fla	1	Collector	1,277 62
	1	Inspector	1,098 00
	1	Inspector at Cape Florida	500 00
	1	Clerk	939 00
	1	Clerk, temporary	21 00
Paducah, Ky	5	Clerks	5,475 00
	5	Aids on steamers	3,085 50
	1	Secret service aid	496 75
	1	Local special agent	504 00
Louisville, Ky		No returns	
Cincinnati, Ohio	1	Surveyor	3,000 00
	1	Deputy and clerk	1,723 11
	1	Clerk	1,500 00
	1	Warehouse clerk	1,169 00
	14	Aids to revenue	23,854 79
	2	Watchmen	139 50
	1	Porter	375 00
Miami, Ohio		No returns	
Sandusky, Ohio		No returns	
Cuyahoga, Ohio	1	Collector	1,618 42
	1	Deputy collector	1,050 00
	1	Inspector	850 00
	1	.... do	677 50
	1	Clerk	677 50
	2	Aids to revenue	305 00
	1	Porter	330 00

No. 19.—*Statement, &c.*—Continued.

Districts.	No. of persons employed.	Occupation.	Compensation to each person.
Detroit, Mich.....	1	Collector	1,618 42
	1	Deputy collector and inspector	1,480 00
	1	..... do do	1,095 00
	1	..... do do	791 00
	1	..... do do	1,000 00
	2	..... do do	1,825 00
	1	..... do do	730 00
	6	Inspectors	3,615 00
	2	..... do	1,005 00
	1	..... do	400 00
	1	..... do	173 33
	6	Deputy collectors	1,440 00
	1	..... do	180 00
	8	..... do	960 00
	1	Inspector	90 00
	1	..... do	70 00
	1	Deputy collector	60 00
	1	..... do	12 51
Michilimackinac, Mich.	3	..... do	1,200 00
	1	..... do	425 00
	1	..... do	462 50
	4	..... do	800 00
	1	..... do	150 00
	2	..... do	37 50
	3	Aids to revenue	286 36
	1	..... do	142 50
	1	..... do	262 50
Evansville, Ind.....	1	Surveyor	3,000 00
	20	Aids to revenue	8,290 53
Madison, Ind.....			
Chicago, Ill.....	1	Collector	1,385 93
	1	Deputy collector	1,060 00
	1	..... do do	983 34
	1	..... do do	335 16
	2	Clerks	1,600 00
	13	Inspectors	6,964 32
	2	Night inspectors	999 00
	1	Janitor	732 00
	1	Watchman	640 50
Alton, Ill.....	1	Surveyor	350 00
Galena, Ill.....	1	..... do	411 07
Quincy, Ill.....			
Cairo, Ill.....	1	Surveyor	350 00
Peoria, Ill.....			
St. Louis, Mo.....	1	Surveyor	3,000 00
	1	Clerk	1,800 00
	1	..... do	1,500 00
	1	..... do	1,000 00
	1	Inspector	1,095 00
	3	Aids to revenue	3,285 00
	1	..... do do	912 50
	1	Warehouseman	600 00
	1	Janitor	540 00
Hannibal, Mo.....			
Milwaukie, Wis.....	1	Collector	1,250 00
	1	Deputy collector	1,000 00
	4	..... do do	1,200 00

No. 19.—Statement, &c.—Continued.

Districts.	No. of persons employed.	Occupation.	Compensation to each person.
Milwaukie, Wis.— Continued.	2	Inspectors	1,800 00
	1	Watchman	480 00
Burlington, Iowa	1	Collector	350 00
Keokuk, Iowa.....	1	Clerk	266 64
	4	Aids to revenue	238 00
	2	do do	619 00
Dubuque, Iowa.....	1	Surveyor	412 50
Minnesota, Minn	1	Collector	1,200 00
	2	Deputy collectors	1,220 00
	7	Inspectors—(some occasional)	378 00
Fuget's Sound, W. T.	1	Collector	3,385 00
	1	Deputy	1,500 00
	6	Inspectors	6,997 50
	2	Revenue boatmen	1,800 00
Cape Perpetua, W. T.			
Port Orford, W. T.	1	Collector	407 54
San Francisco, Cal.	1	Collector	6,400 00
	3	Deputy collectors	9,000 00
	1	Cashier	3,000 00
	2	Clerks	5,000 00
	4	do	9,000 00
	2	do	4,200 00
	1	do	2,125 00
	2	do	4,000 00
	6	do	11,250 00
	4	do	6,000 00
	3	Messengers	3,750 00
	2	Watchmen	2,250 00
	1	Storekeeper	2,500 00
	3	Clerks	6,375 00
	4	do	8,000 00
	1	do	1,875 00
	8	Assistant storekeepers	13,140 00
	1	Messenger	1,250 00
	1	do	1,125 00
	9	Laborers	10,125 00
	2	Watchmen	2,250 00
	2	Appraisers	5,000 00
	2	Assistant appraisers	4,000 00
	1	Examiner	2,000 00
	1	Clerk	1,700 00
	1	Messenger	1,200 00
	6	Laborers	6,600 00
	22	Inspectors	34,320 00
	12	Night inspectors	15,600 00
	3	do do	3,900 00
	9	Inspectors	9,000 00
	1	Weigher	2,250 00
	2	Assistant weighers	3,600 00
	1	Ganger	2,250 00
	1	Measurer	1,800 00
	6	Laborers	6,750 00
	1	Boarding officer	2,000 00
	1	Assistant do	1,800 00
	6	Bargemen	6,750 00
	1	Surveyor	\$4,000 00
	2	Deputy surveyors	6,000 00
	1	Messenger	1,250 00

No. 19.—*Statement, &c.*—Continued.

Districts.	No. of persons employed.	Occupation.	Compensation to each person.
San Francisco, Cal...	1	Naval officer.....	4,500 00
	2	Clerks	5,000 00
	1	do	2,250 00
	2	do	4,000 00
	1	do	1,600 00
	1	Messenger.....	1,250 00
Paso del Norte, Texas	1	Collector	2,000 00
	1	Deputy collector	1,000 00
	1	Mounted inspector.....	912 50
	1	Deputy collector	300 00
Oregon, Oregon.....	1	Collector	3,003 50
	1	Deputy collector	1,500 00
	1	Special inspector	274 00
	1	Aid to revenue	300 00
No returns from the following districts:			
Barnstable, Mass			
Boston and Charlestown, Mass			
Sackett's Harbor, N.Y.....			
Annapolis, Md.....			
Yeocomico, Va.....			
Louisville, Ky.....			
Miami, Ohio			
Sandusky, Ohio			
Madison, Ind.....			
Quincy, Ill.....			
Hannibal, Mo			
Burlington, Iowa			
Sonoma, Cal			
San Joaquin, Cal			
Sacramento, Cal			
San Diego, Cal			
Monterey, Cal			
San Pedro, Cal			

S. B. COLBY, *Register.*TREASURY DEPARTMENT,
Register's Office, December 2, 1864.

No. 20.

General result of all receipts and disposals of merchandise within the United States during the fiscal year ending June 30, 1864.

		July.		August.		September.		October.	
Amount.	Duty.	Amount.	Duty.	Amount.	Duty.	Amount.	Duty.	Amount.	Duty.
Value of merchandise in warehouse on the first of the month.....	\$24,407,187 73	\$11,390,218 65	\$26,367,004 79	\$12,309,800 44	\$23,577,670 29	\$11,112,433 15	\$17,903,479 33	\$8,489,258 18	
Value of merchandise received in warehouse from foreign ports during the month.....	7,712,099 81	3,772,587 77	5,306,715 61	2,611,283 85	4,071,468 00	2,143,051 21	5,379,257 87	2,732,743 46	
Value of merchandise received in warehouse transported from other ports during the month.....	192,614 00	93,794 54	160,795 00	90,729 32	305,227 24	156,535 42	399,279 58	247,705 96	
Value of dutiable merchandise entered for consumption from foreign ports during the month.....	10,765,317 15	3,316,393 07	11,569,862 31	3,875,267 16	12,916,411 21	4,490,323 43	13,637,513 05	4,520,831 29	
Value of free merchandise entered for consumption from foreign ports during the month.....	2,858,277 97	.....	3,070,237 29	.....	3,574,581 91	.....	3,412,201 00	.....
Value of merchandise entered for consumption from warehouse during the month.....	5,102,537 52	2,517,824 99	7,743,120 11	3,636,544 39	8,591,635 02	4,231,564 03	6,314,404 44	3,029,959 55	
Value of merchandise entered for transportation to other ports during the month.....	185,119 80	143,431 58	208,942 00	97,790 68	513,461 73	272,527 22	279,568 00	153,645 30	
Value of merchandise entered for exportation from warehouse during the month.....	657,239 43	325,543 95	304,783 00	165,045 39	945,789 00	418,670 35	833,782 00	448,009 67	
Value of merchandise in warehouse at the close of the month.....	26,367,004 79	12,309,800 44	23,577,670 29	11,112,433 15	17,903,479 33	8,489,258 18	16,254,252 34	7,838,093 08	
Value of merchandise in transitu at the close of the month	627,396 00	333,040 78	575,960 00	273,992 61	865,198 73	438,682 58	983,589 73	490,583 98	

REPORT ON THE FINANCES.

November.		December.		January.		February.	
Amount.	Duty.	Amount.	Duty.	Amount.	Duty.	Amount.	Duty.
\$16,254,232 34	\$7,838,093 08	\$16,796,978 47	\$8,104,891 76	\$18,021,815 28	\$8,529,114 20	\$17,656,124 91	\$8,377,384 80
6,666,221 01	3,178,493 04	6,960,633 50	3,334,858 70	6,385,034 29	3,003,281 98	5,768,821 06	2,830,921 93
307,740 00	214,573 63	435,313 55	377,597 79	247,374 50	239,557 06	288,837 00	172,448 31
12,288,126 51	3,920,004 68	12,604,277 73	4,189,175 11	14,862,298 37	4,671,730 15	18,020,288 04	5,943,422 79
5,330,514 52	2,466,501 40	2,334,664 55	2,186,858 75	2,793,540 19	1,556,945 66	2,710,586 75	.....
5,259,662 05	2,329,561 08	4,759,320 24	6,112,412 16	2,327,635 60	245,801 00	161,975 91	362,854 56
337,533 83	243,194 55	327,547 50	245,801 00	639,886 00	439,052 34	687,830 00	143,491 61
834,049 00	483,512 36	1,084,214 49	703,001 80	8,529,114 20	8,377,384 80	16,505,339 35	435,840 12
16,796,978 47	8,104,891 76	18,021,815 28	17,656,124 91	1,066,234 00	531,744 06	987,687 00	8,090,836 56
1,015,542 00	508,878 31	1,068,408 00	554,079 99	1,066,234 00	531,744 06	486,716 80	.....

No. 20.—General result of all receipts and disposal of merchandise within the United States, &c.—Continued.

1864.

	March.		April.		May.		June.	
	Amount.	Duty.	Amount.	Duty.	Amount.	Duty.	Amount.	Duty.
Value of merchandise in warehouse on the first of the month.....	\$16,505,329 35	\$8,090,826 56	\$16,712,862 53	\$8,638,406 23	\$6,425,982 04	\$2,508,735 40	\$13,413,016 96	
Value of merchandise received in warehouse from foreign ports during the month.....	8,299,771 87	4,449,874 71	7,778,794 34	3,059,598 43	18,335,087 92	12,130,455 86	20,714,921 15	12,565,987 02
Value of merchandise received in warehouse transported from other ports during the month.....	290,904 00	192,773 94	236,065 00	185,838 37	350,173 00	254,077 86	736,751 00	494,703 50
Value of dutiable merchandise entered for consumption from foreign ports during the month.....	20,104,199 18	6,063,634 09	24,292,763 14	8,549,633 07	10,273,510 19	4,365,529 09	7,199,770 97	2,721,697 93
Value of free merchandise entered for consumption from foreign ports during the month.....	1,998,724 80	.....	3,353,723 79	.....	4,451,630 85	.....	3,843,475 44	.....
Value of merchandise entered for consumption from warehouse during the month.....	6,925,536 41	3,406,690 86	17,274,370 95	8,722,370 67	946,293 52	484,383 90	3,312,116 38	1,531,538 87
Value of merchandise entered for transportation from warehouse during the month.....	375,413 28	196,428 99	274,814 76	184,086 29	321,367 02	271,293 25	433,678 76	292,497 86
Value of merchandise entered for exportation from warehouse during the month.....	1,082,193 00	492,539 13	772,554 12	378,650 67	1,154,298 00	814,575 01	1,982,662 82	1,342,193 07
Value of merchandise in warehouse at the close of the month.....	16,712,862 53	6,425,982 04	2,598,725 40	22,689,324 42	13,413,016 96	38,412,944 61	23,307,477 68	
Value of merchandise in transit at the close of the month.....	1,029,736 00	547,649 67	1,071,076 00	566,814 95	927,443 97	552,529 36	1,035,925 00	671,736 35

TREASURY DEPARTMENT, Office of Commissioner of Customs, December 3, 1864.

N. SARGENT, Commissioner.

No. 21.

Statement showing the present liabilities of the United States to Indian tribes under stipulations of treaties, &c.

Names of tribes,	Description of annuities, stipulations, &c.	References to laws; Statutes at Large.	Number of installments yet unappropriated; explanations, remarks, &c.	Amount of annual liability paid; under contracts is annually paid; United States on which five per cent is held in trust by the amount held in trust by the United States which paid; and amounts which would produce the permanent annuity if invested at five per cent, net annuities.
Blackfeet Nation....	Purchase of goods, provisions, and other useful articles, &c., 9th article treaty October 17, 1855.	Vol. 11, page 659....	Ten installments of \$20,000; one installment to be appropriated.	\$20,000 00
Chippewas of Lake Superior.	For money, goods, support of schools, provisions, two carpenters, and tobacco; compare 4th article, 4th article treaty October 4, 1852, and 8th article treaty September 30, 1854.	Vol. 7, page 592, and vol. 10, page 1111.	Twenty-five installments; two yet to be appropriated.	39,020 12
Do.....	Twenty installments in coin, goods, implements, &c., and for education; 4th article treaty September 30, 1854.	Vol. 10, page 11....	Twenty installments, at \$19,000 each; ten yet unappropriated.	190,000 00
Do.....	Twenty installments for six smiths and assistants, and for iron and steel; 2d and 5th articles treaty September 30, 1854.	Vol. 10, page 1109, and vol. 10, page 1111.	Twenty installments, at \$6,300 each; ten yet unappropriated.	63,000 00
Do.....	Twenty installments for the seventh smith, &c.	Vol. 10, page 1111....	Twenty installments, estimated at \$1,060 each; twelve yet unappropriated.	12,720 00
Do.....	For support of a smith, assistant, and shop, and pay of two farmers during the pleasure of the President; 12th article treaty.	Vol. 10, page 1112....	Estimated at \$2,260 per annum....	\$2,260 00
Chippewas of the Mississippi.	Money, goods, support of schools, provisions, and tobacco; compare 4th article treaty October 4, 1852, and 8th article treaty September 30, 1854.	Vol. 7, page 592, and vol. 10, page 1111.	Twenty-five installments; two unexpended.	18,000 00
Do.....	Two farmers, two carpenters, and smiths and assistants, iron and steel; 4th article treaty October 4, 1852, and September 30, 1854.	Vol. 7, page 592, and vol. 10, page 1111.	Twenty-five installments; two unexpended; one-third payable to these Indians (\$1033) for two years.	2,800 00
Do.....	Twenty installments in money of \$20,000 each.	Vol. 10, page 1107....	Third article treaty February 22, 1855; ten unexpended.	200,000 00

Chippewas, Pillagers, and Lake Winnebagoes.	Money, \$10,666 67; goods, \$8,000; and purchases of utility, \$4,000; 3d article treaty February 22, 1855.	Vol. 10, page 1168.	Thirty installments; twenty unappropriated.	453,333 40
Do.	For purposes of education; same article and treaty.	do.	Twenty installments, of \$3,000 each; ten unexpended.	30,000 00
Do.	For support of smiths' shops; same article and treaty.	do.	Fifteen installments, estimated at \$2,120 each; five unappropriated.	10,600 00
Chickasaws.	Permanent annuity in goods.	Vol. 1, page 619.	At February 28, 1790, \$3,000 per year.	\$3,000 00
Chippewas, Menomonees, Winnebagoes, and New York Indians.	Education during the pleasure of Congress.	Vol. 7, page 304.	5th article treaty August 11, 1827.	\$60,000 00
Chippewas of Saginaw, Swan Creek, and Black River. Choctaws.	Ten installments in coin, of \$10,000 each, and for the support of smiths' shops ten years, \$1,240 per year; same article, &c.	Vol. 7, page 634.	One instalment yet to be appropriated, and two subsequent installments of \$18,800.	48,840 00
Do.	Permanent annuities.	Vol. 7, pages 99, 213, and 236.	2d article treaty November 16, 1805, \$3,000; 13th article treaty October 18, 1820, \$600; 2d article treaty January 20, 1825, \$6,000.	9,600 00
Do.	Provisions for smith, &c.	Vol. 7, page 212.	6th article treaty October 18, 1820, and 9th article treaty January 20, 1825, say \$23,000.	920 00
Do.	Interest on \$500,000; articles 10th and 13th treaty January 22, 1853.	Vol. 11, pages 613 and 614.	Five per cent. for educational purposes.	18,400 00
Greeks.	Permanent annuities.	Vol. 7, pages 36, 63, and 287.	4th article treaty August, 1790, \$1,500; 2d article treaty June 16, 1802, \$3,000; 4th article treaty Jan. 24, 1826, \$20,000, say \$1,110.	25,000 00
Do.	Smiths' shops, &c.	Vol. 7, page 287.	8th article treaty Jan. 24, 1826, \$20,000, say \$1,110.	22,200 00
Do.	Wheelwright, permanent.	Vol. 7, page 287.	8th article treaty Jan., 1826, \$600.	600 00
Do.	Allowrance, during the pleasure of the President.	Vol. 7, pages 287 and 413.	5th article treaty Feb. 14, 1833, and 8th article treaty Jan. 24, 1836.	12,000 00
Do.	Interest on \$200,000 held in trust; 6th article treaty August 7, 1856.	Vol. 11, pages 701 and 702.	Five per cent. for education.	200,000 00
Delaware.	Life annuities, &c., two chiefs.	Vol. 7, page 389.	Treaties of 1818, 1829, and 1832.	2,304 00
Do.	Interest on \$46,080, at 5 per centum.	Vol. 7, page 327.	Resolution of Senate Jan. 19, 1832.	46,080 00
Seminoles, (Florida Indians.)	Ten installments for support of schools; 8th article treaty August 7, 1856.	Vol. 11, page 702.	Three payments of \$3,000 each.	9,000 00
Do.	Ten installments for agricultural assistance; same article and treaty.	do.	Three payments of \$2,000.	6,000 00
Do.	Ten installments for support of smiths and shops; same article and treaty.	do.	Three payments of \$2,200.	6,600 00
Iowas.	Interest on \$500,000, per 8th article treaty August 7, 1856.	do.	\$25,000 annuities.	25,000 00
Kansas.	Interest on \$57,000, being the balance of \$157,000.	Vol. 7, page 568, and vol. 10, page 1071.	2d article treaty Oct. 19, 1838, and 9th article treasury May 17, 1854.	2,650 00
	Interest on \$200,000.	Vol. 9, page 842.	2d article treaty Jan. 14, 1846.	200,000 00

No. 21.—Statement showing the present liabilities of the United States to Indian tribes, &c.—Continued.

	Description of annuities, stipulations, &c.	References to laws; Statutes at Large.	Number of installments yet unappropriated, exceptions, remarks, &c.
Kickkunoos.....	Interest on \$100,000, Gradual payment on \$200,000.....	Vol. 10, page 1079.. Vol. 10, page 1079..	2d article treaty May 18, 1854 2d article treaty May 18, 1854, §145,000 heretofore appropriated; due.
Menomonees.....	Pay of miller for fifteen years.....	Vol. 9; page 953. and vol. 10, page 1065.	Third article treaty May 12, 1854, \$9,000; §5,400 heretofore appropriated; due.
Do.....	Support of smith's shop twelve years.....	Vol. 10, page 1065..	Three installments of \$916 66, unappropriated.
Do.....	Ten installments of \$20,000 each.....	Vol. 9, page 953....	4th article treaty 1848; one unappropriated.
Do.....	Fifteen equal installments to pay \$242,686, to commence in 1867.	Vol. 10, page 1065..	4th article treaty May 12, 1854, and Senate's amendment thereto.
Miamies,.....	Permanent provision for smith's shop, &c., and miller.	Vol. 7, pages 191 and 461, and vol. 10, page 1095.	5th article treaty Oct. 6, 1818; 5th article treaty Oct. 23, 1834; and 4th article treaty June 5, 1834, say \$940 for shop and \$600 for miller.
Do.....	Twenty installments upon \$200,000.....	Vol. 10, page 1094..	\$150,000 of said sum payable in twenty installments of \$7,500 each; fifteen unappropriated.
Do.....	Interest on \$50,000, at 5 per centum.	Vol. 10, page 1094..	3d article treaty June 5, 1854; Senate's amendment.
Zee River Miamies.....	Interest on \$221,257 86, in trust.....	Vol. 10, page 1094..	4th article treaty of 1854.....
	Permanent annuities.....	Vol. 7, pages 51, 91, and 14.	4th article treaty 1795; 3d article treaty 1805; and 3d article treaty Sept. 1810, aggregate.
Wauvajo Indians.....	Presents to Indians.....	Vol. 9, page 975..	10th article treaty Sept. 9, 1849; still unappropriated.
Nisipao Indians.....	For payment of \$32,500 in graduated payments, and other tribes bands of Indians.	Vol. 10, page 1133..	4th article treaty Dec. 26, 1854,

Do.....	Pay of instructor, smith, physician, carpenter, &c., twenty years.	Vol. 10, page 1134.	10th article treaty Dec. 26, 1854 estimated at \$6,700 per year, ten installments yet to be appropriated.	67,000 00
Omahas	Forty installments, graduated, (\$\$40,000,) extending for forty years.	Vol. 10, page 1044.	Ten installments paid, (see 4th article treaty March 16, 1854,) to be appropriated.	510,000 00
Ottos and Missourias	Forty installments, graduated, (\$\$385,000,) extending through forty years.	Vol. 10, page 1039.	4th article treaty March 15, 1854, ten installments paid, to be appropriated hereafter.	334,000 00
Do.....	Support of smiths' shops, miller, and farmer, ten years.	Vol. 10, page 1040.	7th article treaty March 15, 1854, estimated at \$3,940 per year, ten appropriated.	3,940 00
Osages	Interest on \$69,120, at 5 per cent	Vol. 12, page 51.	For educational purposes, (Senate's resolution Jan. 19, 1858.)	3,456 00
Ottawas of Kansas..	Permanent annuities, their proportion of	Vol. 7, pages 54, 106, 176, 230.	4th article treaty August 13, 1795; 4th and 5th articles treaty September 17, 1818; 4th art. treaty August 29, 1821; and 2d article treaty November 17, 1807. Resolution of Senate May 19, 1836, per year.	69,120 00
Ottawas and Chippewas of Michigan.	Interest on \$240,000, at 5 per cent	Vol. 7, page 497.	4th article treaty Mar. 28, 1836. See 7th article treaty Mar. 28, 1826, annually allowed since the expiration of the number of years named in treaty. Aggregate, \$6,440.	52,000 00
Do.....	Education, \$5,000 ; missions, \$33,000 ; medicines, \$300, during the pleasure of Congress. Three blacksmiths, &c. ; one gunsmith, &c. ; two farriers and assistants, during the pleasure of the President.	Vol. 7, page 492.	2d article treaty July 31, 1855; one installment yet unappropriated. 2d article treaty July 31, 1855; one installment yet unappropriated of \$34,250 each.	240,000 00
Do.....	Ten equal installments for education, \$8,000 each.	Vol. 11, page 623.	Same article and treaty, \$10,000 for ten years; one appropriation yet to be made.	
Do.....	Support of four smiths' shops for ten years	do	Treaty July 31, 1855. Interest on unpaid consideration to be paid as annuity, per 2d article treaty July 31, 1855.	
Do.....	In part payment of \$306,000	do	To be paid as per capita, one installment yet to be appropriated. See 4th article treaty Oct. 9, 1853.	
Do.....	\$296,000 to be paid in ten years	Vol. 11, page 624.	See 2d article treaty September 24, 1857; first payment of annuities of a permanent character, (being the second series.)	
Do.....	Interest on \$216,000 one year, being the principal sum remaining of the \$306,000.	do	3d article treaty Sept. 24, 1857; first payment of annuities of a permanent character, (being the second series.)	
Do.....	Ten installments of \$3,500 each, to be paid to the Grand River Ottawas.	Vol. 7, page 488.	3,500 00	
Pawnees	Agricultural implements during the pleasure of the President.	Vol. 11, page 729.	30,000 00	
Do.....	Five installments in goods and such articles as may be necessary for them.	do		
Do.....	For the support of two manual labor schools.	do	10,000 00	

No. 21.—Statement showing the present liabilities of the United States to Indian tribes, &c.—Continued.

Names of tribes,	Description of annuities, stipulations, &c.	References to laws: Statutes at Large.	Number of instalments yet unappropriated, explanations, remarks, &c.	Annual amount necessary to meet stipulations, etc., due to time, now allowed, but liable to be discounted.	Agreement of future appropriation to payment during a limited number of years till they expire; and its independent necessity to effect the payment.	Amount of annual liability of a permanent character.
Pawnees	Pay of two teachers	Vol. 11, page 729 ..	See 3d article treaty Sept. 24, 1857; annual appropriations required.	\$1,200 00		
Do.....	For purchase of iron and other necessaries for same during the pleasure of the President.	do	4th article treaty; annual appropriation.	500 00		
Do.....	For two blacksmiths, one of whom to be a gunsmith and tinsmith.	do	4th article treaty; appropriation required.	1,200 00		
Do.....	For compensation of two smiths and apprentices.	do	4th article treaty; annual appropriation required.	480 00		
Do.....	Ten instalments for farming utensils and stock.	do	4th article treaty; three appropriations remaining unpaid at the pleasure of the President.	\$3,600 00		
Do.....	For pay of farmer	do	4th article treaty; annual appropriation required.	600 00		
Do.....	Ten instalments for pay of miller	do	4th article treaty; three appropriations remaining at the discretion of the President.	2,160 00		
Do.....	Ten instalments for pay of an engineer	do	Three appropriations yet required at the discretion of the President.	3,600 00		
Do.....	For compensation to apprentices to assist in working the mill.	do	4th article treaty; annual appropriation required.	500 00		
Pottawatomies	Permanent annuity in money	Vol. 7, pages 51, 114, 185, 317, 320, and vol. 9, page 855.	Vol. 7, pages 51, 114, 185, 317, 320, and vol. 9, page 855.			
Do.....	Life annuities to surviving chiefs	Vol. 7, pages 379 and 433.	Vol. 7, pages 296, 318, 401.			
Do.....	Education during the pleasure of Congress					

3d art. treaty Oct. 16, 1822, \$200;
3d art. treaty Sept. 26, 1833, \$700;
3d art. treaty Oct. 16, 1836; 2d art. treaty Sept. 20, 1826; and 4th art. treaty Oct. 27, 1832, \$5,000.

\$446,000 00

\$22,300 00

900 00

5,000 00

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Do.....	Permanent provision for three smiths.....	Vol. 7, pages 318, 296, 321.	2d art. treaty Sept. 20, 1828; 3d art. treaty Oct. 16, 1826; 2d article treaty July 29, 1824; three shops, at \$340 each per year, \$2,820.	2,820 00	56,400 00
Do.....	Permanent provision for furnishing salt.....	Vol. 7, pages 75, 296, 320.	3d art. treaty 1803; 3d art. treaty Oct., 1826, and 2d article treaty July 29, 1824; estimated \$500. 7th article treaty June, 1840; an- nual interest, \$32,150.	500 00	10,000 00
Pottawatomies of Huron. Quapaws.....	Permanent annuities.....	Vol. 9, page 854. Vol. 7, page 106.	7th article treaty August 3, 1795; annual interest, \$400.	32,150 00	643,000 00
Rogue river.....	Provision for education, \$1,000 per year, and for smith and farmer and smith shop during the pleasure of the President. Sixteen installments of \$2,500 each.....	Vol. 7, page 425. Vol. 10, page 1019.	3d art. treaty May 13, 1828; \$1,000 per year for education, and \$1,600 for smith, farmer, &c.; \$2,600. 3d article treaty September 10, 1853, five installments unappro- priated.	2,660 00	8,000 00
Chasta, Scoton, and Umpqua Indians.	\$2,000 annually for fifteen years.....	Vol. 10, page 1122.	3d article treaty November 18, 1854, five installments yet to be ap- propriated.	10,000 00	.....
Do.....	Support of schools and farmer fifteen years.....	Vol. 10, page 1123.	Same treaty, 5th article, estimated for schools, \$1,200; farmers, \$1,000; five appropriations due. 2d article treaty October 21, 1837.	11,000 00	.....
Sacs and Foxes of Missouri. Sacs and Foxes of Mississippi.	Interest on \$157,400.....	Vol. 10, page 544.	2d article treaty November, 1804.	7,870 00	157,400 00
Do.....	Permanent annuity.....	Vol. 7, page 85.	2d article treaty October, 1837.	1,000 00	20,000 00
Do.....	Interest on \$200,000, at 5 per cent.....	Vol. 7, page 541.	2d article treaty October 11, 1842.	10,000 00	200,000 00
Do.....	Interest on \$500,000, at 5 per cent.....	Vol. 7, page 536.	2d article treaty October 11, 1842.	40,000 00	800,000 00
Senecas.....	Interest on \$500,000, at 5 per cent. Permanent annuities.....	Vol. 7, pages 161 and 179.	4th article treaty September 29, 1817, \$500; 4th article treaty September 17, 1817, \$500.	1,000 00	20,000 00
Do.....	Provision for smiths and smiths' shops and milliner during the pleasure of the President.	Vol. 7, page 349.	4th article treaty February 28, 1831—say \$1,600.	1,600 00	.....
Senecas of New York	Permanent annuity.....	Vol. 4, page 442.	Art. February 19, 1831, \$6,000 00	.....	.....
Do.....	Interest on \$75,000.....	Vol. 9, page 35.	Art. June 27, 1846.....	11,902 50	238,050 00
Do.....	Interest on \$43,050, transferred from the On- tario Bank to the treasury of the United States.	.....do.....	Art. June 27, 1846.....	.....	20,000 00
Senecas & Shawnees.	Permanent annuity.....	Vol. 7, page 179.	4th article treaty September 17, 1818.	1,000 00	100,000 00
Do.....	Provisions for support of smiths and smiths' shops during the pleasure of the President.	Vol. 7, page 352.	4th article treaty July 20, 1831;.....	5,000 00	.....
Shawnees.....	Permanent annuities for education	Vol. 7, pages 51 and 161, and vol. 10, page 1065.	4th article treaty August 3, 1795; 4th article treaty September 29, 1817; and 3d article treaty May 10, 1834.	.....	.....
Six Nations of New York.	Interest on \$40,000.....	Vol. 10, page 1065.	3d article treaty May 10, 1834;.....	2,000 00	40,000 00
Six Nations of New York.	Permanent annuity in clothing, &c.....	Vol. 7, page 46.	6th article treaty November 11, 1794, \$4,500.	4,500 00	90,000 00
Sions of the Mississipi.	Interest on \$300,000.....	Vol. 7, page 539.	2d article treaty September 29, 1837.	15,000 00	300,000 00

No. 21.—Statement showing the present liabilities of the United States to Indian tribes, &c.—Continued.

Names of tribes,	Description of annuities, stipulations, &c.	References to laws; Statutes at Large.	Number of instalments yet unappropriated, explanations, remarks, &c.	Agreement of future appropriations that will be required during a limited number of years till they exceed annual fees necessary to meet the payment of annual instalments due by the Indians, now allowed, but liable to be discontinued.	Amount necessary to meet stipulations that will be discontinued as to time, now allowed, but liable to be discontinued.	Amount of annual liabilities of a permanent character.	United States on which five per cent is annually paid; and amounts withheld, invested at five per cent, would produce the same amount in twenty years.	United States on which five per cent is annually paid; and amounts withheld, invested at five per cent, would produce the same amount in twenty years.
Souix of the Mississippi.	Fifty instalments of interest on \$112,000, being ten cents per acre per reservation.	Vol. 10, page 951. . .	Senate amendment to 3d article ; thirty-six instalments to be provided for, of \$5,600 each.	\$201,600 00	.....	.....	.....	.....
Do.	Fifty instalments of interest on \$1,360,000, at 5 per centum.	Vol. 10, page 950. . .	4th article treaty July 23, 1851, \$68,000 per annum ; thirty-six instalments to be provided for.	2,448,000 00	.....	.....	.....	.....
Do.	Fifty instalments of interest on \$1,100,000	Vol. 10, page 955.	4th article treaty August 5, 1851, \$58,000 per annum ; thirty-six instalments yet to be appropriated.	2,088,000 00	.....	.....	.....	.....
Do.	Fifty instalments of interest on \$59,000, being ten cents per acre for reservation.	.....do.....	Treaty August 5, 1851; thirty-six instalments of \$3,450 to be provided for.	124,200 00	.....	.....	.....	.....
Treaty of Fort Laramie.	Five instalments at the discretion of the President.	Senate's amendment to treaty Sept. 17, 1851; vol. II, page 749.	Treaty instalments of \$70,000 each, for provisions and merchandise, for payment of annuities, and transportation of the same, &c.; one instalment yet to be appropriated.	70,000 00	.....	.....	.....	.....
Umpqua, Cow Crk band, Umpqua, Colapoohas, &c., Oregon.	Twenty instalments of \$550 each.	Vol. 10, page 1028. . .	3d article treaty September 19, 1853; nine instalments yet due.	4,950 00	.....	.....	.....	.....
Do.	Twenty instalments; payment graduated.	Vol. 10, page 1126. . .	3d article treaty November 29, 1854; ten instalments to be appropriated under the direction of the President ; graduated payments; third series.	13,500 00	.....	.....	.....	.....
Do.	Support of teachers, &c., twenty years.	Vol. 10, page 1127. . .	6th article treaty ; estimated at \$1,450 per year; ten instalments yet to be appropriated.	14,500 00	.....	.....	.....	.....
Do.	Support of physician fifteen years.do.....	6th article treaty ; estimated at \$2,000 per year; five instalments yet to be appropriated.	10,000 00

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Willamette Valley lands.	Twenty instalments; graduated payments... Vol. 10, page 1144..	2d article treaty January 22, 1855; ten instalments yet to be appropriated under the direction of the President.	60,000 00
Winnebagoes	Interest on \$1,000,000.	Vol. 7, page 546....	50,000 00
Do.....	Thirty instalments of interest on \$85,000.	Vol. 9, page 879....	51,000 00
Poncas	Ten instalments for manual labor school....	Vol. 12, page 998....	25,000 00
Do.....	Ten instalments, during the pleasure of the President, for aid in agricultural and mechanical pursuits. For \$150,000 in graduated payments, under the direction of the President, in twenty instalments. Twenty instalments for an agricultural school and teacher.	.....do..... Vol. 12, page 928.... Vol. 12, page 929..	37,500 00
D'Wanish and other allied tribes in Washington Territory.	.....do.....	5th article treaty November 13, 1836; 4th article treaty October 13, 1836; \$4,250 per year; twelve instalments to be provided for. 4th article treaty March 12, 1858; five instalments of \$5,000 each, to be provided. 5th article treaty March 12, 1858; five instalments of \$7,500 each, to be provided.	91,000 00
Do.....	.....do.....	6th article treaty Jan. 22, 1855; fifteen instalments yet to be provided for.	45,000 00
Do.....	.....do.....	14th article treaty Jan. 22, 1855; fifteen instalments yet to be provided for, estimated at \$3,000 a year.	7,500 00
Do.....	Twenty instalments for smith and carpenter shop and tools.	14th article treaty Jan. 22, 1855; fifteen instalments unappropriated, estimated at \$500 per year.	69,000 00
Do.....	Twenty instalments; blacksmith, carpenter, farmer, and physician.	14th article treaty Jan. 22, 1855; fifteen instalments unappropriated, estimated at \$4,600 each year.	18,000 00
Makah tribe	For beneficial objects, \$30,000, under the direction of the President.	Vol. 12, page 940....	37,500 00
Do.....	Twenty instalments for an agricultural and industrial school and teachers.	Vol. 12, page 941....	7,500 00
Do.....	Twenty instalments for smith, carpenter, and tools.	.....do.....	69,000 00
Do.....	Twenty instalments for blacksmith, carpenter, farmer, and physician.	.....do.....	60,000 00
Walla-Walla, Cayuse, and Umatilla tribes.	For beneficial objects \$100,000, to be expended under the direction of the President.	Vol. 12, page 946....	168,100 00
Do.....	For two millers, one farmer, one superintendent of farming operations, two school teachers, one blacksmith, one wagon and plough maker, and one carpenter and joiner. Twenty instalments for mill fixtures, tools, medicines, books, stationery, furniture, &c.	Vol. 12, page 947....	45,000 00

No. 21.—Statement showing the present liabilities of the United States to Indian tribes, &c.—Continued.

Names of tribes.	Description of annuities, stipulations, &c.	References to laws; Statutes at Large.	Number of installments yet unappropriated, explanations, remarks, &c.
Walla-Walla, Cayuse and Umatilla tribes.	Twenty installments of \$500, for each of the head chiefs of these bands. Twenty installments for salary of son of Pio-phon-mox-mox.	Vol. 12, page 947 . . . do	5th article treaty June 9, 1855; fifteen installments yet due. 5th article treaty June 9, 1855; fifteen installments of \$100 each yet due.
Yukima nation . . .	For beneficial objects \$200,000, under direc-tion of the President, in twenty-one instal-lments, in graduated payments, Support of two schools, one of which to be in agricultural and industrial school, keep-ing them in repair, and providing furniture, books, and stationery. For one superintendent of teaching and two teachers twenty years.	Vol. 12, page 953 . . . do do do	4th article treaty June 9, 1855; fifteen installments to be provided. 5th article treaty June 9, 1855; twenty installments, fifteen of which are yet to be provided for, at an estimate of \$500 per year. 5th article treaty June 9, 1855; fifteen installments yet to be ap propriated, estimated at \$3,200. 5th article treaty June 9, 1855; fifteen installments yet to be pro-vided for, estimated at \$9,400.
Do.	For one superintendent of farming and two farmers, two millers, two blacksmiths, one timer, one gunsmith, one carpenter, and one wagon and plough maker, for twenty years.	do	5th article treaty June 9, 1855; fifteen installments yet to be ap propriated, estimated at \$300 each.
Do.	Twenty installments for keeping in repair hos-pital and furnishing medicines, &c.	do	5th article treaty June 9, 1855; fifteen installments yet unappro-priated, estimated at \$300.
Do.	Twenty installments for pay of physician	do	5th article treaty June 9, 1855; fifteen installments yet to be ap propriated, estimated at \$1,400.
Do.	Twenty installments for keeping in repair buildings for employés.	do	5th article treaty June 9, 1855; fifteen installments yet due of \$300 each.
			Amount held in trust by the United States on which five per cent is annually paid; and amounts paid; vested at five per cent, would produce the same net annuities.
			Amount of annual liabilities of a permanent character.

Do.....	For salary of head chief for twenty years.	.....do.....	5th article treaty June 9, 1855; fifteen installments yet to be provided of \$500 each.	7,500 00
Nez Percés	For beneficial objects \$200,000, under the direction of the President, in graduated payments, extending for twenty-one years.	Vol. 12, page 958...	4th article treaty June 11, 1855; fifteen installments yet to be provided.	90,000 00
Do.....	For support of two schools, one of which to be an agricultural and industrial school, keeping them in repair, and providing furniture, books, and stationery.	Vol. 12, page 959...	5th article treaty June 11, 1855; fifteen installments of \$500 each yet to be appropriated.	7,500 00
Do.....	Twenty installments for one superintendent of teaching and two teachers.	.....do.....	5th article treaty June 11, 1855; fifteen installments of \$3,200 each yet unappropriated.	48,000 00
Do.....	Twenty installments for one superintendent of farming and two farmers, two millers, two blacksmiths, one timer, one gunsmith, one carpenter, and one wagon and plough maker.	.....do.....	5th article treaty June 11, 1855; fifteen installments of \$9,400 each to be appropriated.	141,000 00
Do.....	Twenty installments for keeping in repair grist and saw mill, and providing the necessary tools therefor.	.....do.....	5th article treaty June 11, 1855; fifteen installments of \$500 each unappropriated, per estimate.	7,500 00
Do.....	Twenty installments for keeping in repair hospital and furnishing necessary medicines, &c.	.....do.....	5th article treaty June 11, 1855; fifteen installments of \$300 (estimated) unappropriated.	4,500 00
Do.....	Twenty installments for pay of physician .....	.....do.....	5th article treaty June 11, 1855; fifteen installments, estimated at \$1,400 each, yet due.	21,000 00
Do.....	Twenty installments for keeping in repair buildings for employees.	.....do.....	5th article treaty June 11, 1855; fifteen installments, estimated at \$500 each, yet due.	4,500 00
Do.....	Twenty installments for salary of head chief.	.....do.....	5th article treaty June 11, 1855; fifteen installments yet to be appropriated of \$500.	7,500 00
Do.....	Twenty installments for beneficial objects, under the direction of the President, \$120,000.	Vol. 12, page 976...	4th article treaty July 16, 1855; fourteen installments yet to be appropriated in graduated payments.	55,000 00
Do.....	For the support of an agricultural and industrial school, providing necessary furniture, books, stationery, &c.	Vol. 12, page 977...	5th article treaty July 16, 1855; fifteen installments, estimated at \$300, yet unappropriated.	4,500 00
Do.....	For employment of suitable instructors therefor.	.....do.....	5th article treaty July 16, 1855; fifteen installments yet to be appropriated, at \$1,400.	21,000 00
Do.....	For keeping in repair blacksmith shop, one carpenter's shop, one wagon and plough-maker's shop, and furnishing tools therefor.	.....do.....	5th article treaty July 16, 1855; fifteen installments yet to be appropriated, \$500.	7,500 00
Do.....	For two farmers, two millers, one blacksmith, one gunsmith, one timer, one carpenter and joiner, and one wagon and plough maker.	.....do.....	5th article treaty July 16, 1855; fifteen installments of \$7,400 each yet to be appropriated.	111,000 00
Do.....	For keeping in repair flouring and saw mill, and supplying the necessary fixtures.	.....do.....	5th article treaty July 16, 1855; fifteen installments yet to be made, estimated at \$500 each year.	7,500 00

No. 21.—Statement showing the present liabilities of the United States to Indian tribes, &c.—Continued.

Names of tribes.	Description of annuities, stipulations, &c.	References to laws; Statutes at Large.	Number of installments yet unappropriated, explanatory, remarks, &c.
Flathead and other confederated tribes —Continued.	For keeping in repair hospital and furnishing the necessary medicines, &c.	Vol. 12, page 977 . . .	5th article treaty July 16, 1855; fifteen installments yet to be appropriated, estimated at \$400 per year.
Do.	For pay of physician twenty years do	do	5th article treaty July 16, 1855; fifteen installments, estimated at \$1,400, yet due.
Do.	For keeping in repair the buildings of employés, &c., for twenty years, do	do	5th article treaty July 16, 1855; fifteen installments, estimated at \$300 each, ye to be made.
Do.	For \$300 per annum for twenty years for each of the head chiefs. do	do	5th article treaty July 16, 1855; fifteen installments unappropriated, estimated at \$1,500 each year.
Confederated tribes and bands of Indians in Middle Oregon.	For beneficial objects, under the direction of the President, \$100,000 in graduated payments.	Vol. 12, page 964 . . .	2d article treaty June 25, 1855; fifteen installments to be appropriated.
Do.	For farmer, blacksmith, and wagon and plough maker for the term of fifteen years.	Vol. 12, page 965 . . .	4th article treaty June 25, 1855; ten installments yet unappropriated, estimated at \$3,500 each year.
Do.	For physician, sawyer, miller, superintendent of farming, and school teachers, for fifteen years.	do	4th article treaty June 25, 1855; ten installments, estimated at \$5,600 each year, yet to be provided for.
Do.	Salary of the head chief of the confederated band twenty years.	do	4th article treaty June 25, 1855; fifteen installments yet to be appropriated, estimated at \$500 each year.
			7,500 00

Amount held in trust by the United States on which five percent is annually paid; and amounts withheld, invested at five per cent, until matured, produce the permanent annuities.

Amount of annual liabilities of a permanent character.

Mole Indians.....	For keeping in repair saw and flouring mills and furnishing suitable persons to attend the same for a period of ten years,	Vol. 12, page 981...	2d art, treaty December 21, 1855; five installments unappropriated, estimated at \$1,500 each.	\$7,500 00
Do.....	For pay of teacher to manual labor school and for subsistence of pupils and necessary supplies.	.....do	2d art, treaty December 21, 1855; amount necessary during the pleasure of the President.	\$3,000 00
Do.....	For carpenter and joiner, to aid in erecting buildings, making furniture, &c.	Vol. 12, page 982...	2d art, treaty December 21, 1855; five installments yet to be provided for, estimated at \$2,000 each year.	10,000 00
Do.....	For \$25,000, to be expended for beneficial objects, under direction of the President.	Vol. 12, page 972...	4th article treaty July 1, 1855; fifteen installments in graduated payments yet to be provided for.	15,300 00
Quin-nal-elt and Quil-lute Indians.	For support of an agricultural and industrial school, and for the employment of suitable instruction for the term of twenty years.	Vol. 12, page 973...	10th article treaty July 1, 1855; fifteen installments unappropriated, estimated at \$2,500 each year.	37,500 00
Do.....	For twenty installments for the support of a smith and carpenter shop and tools.	.....do	10th article treaty July 1, 1855; fifteen installments unappropriated, estimated at \$2,500 each year.	7,500 00
Do.....	For the employment of blacksmith, carpenter, farmer, and physician, for twenty years,	.....do	10th article treaty July 1, 1855; fifteen installments, estimated at \$4,600 each year, yet to be provided for.	69,000 00
S'Kallams.....	Twenty installments in graduated payments under the direction of the President, for \$60,000.	Vol. 12, page 934...	5th art, treaty January 26, 1855; fifteen installments yet to make provision for.	36,000 00
Do.....	Twenty installments for support of an agricultural and industrial school and for teachers.	Vol. 12, page 935...	11th art, treaty January 26, 1855; fifteen payments to be provided for, estimated at \$2,500 each.	37,500 00
Do.....	Twenty years' employment of blacksmith, carpenter, farmer, and physician.	.....do	11th art, treaty January 26, 1855; fifteen installments unprovided for, estimated at \$4,600 each.	69,000 00
Arapahoes and Cheyenne Indians of the Upper Arkansas river.	For \$450,000, in fifteen equal annual installments, under the direction of the Secretary of the Interior, of \$30,000 each.	Vol. 12, page 1165...	4th art, treaty February 18, 1861; eleven installments unappropriated of \$30,000.	330,000 00
Do.....	For five installments providing for sawing timber and grinding grain, mechanics' shops and tools, and building purposes, for interpreter, engineer, miller, furnace, &c.	.....do	5th art, treaty February 18, 1861; three installments to be provided for, estimated at \$5,000.	15,000 00
Do.....	For transportation and necessary expenses of the delivery of annuity goods and provisions.	.....do	5th art, treaty February 18, 1861; eleven installments unappropriated, estimated at \$5,000 each.	55,000 00
Ottawa Indians of Blanchard's Fork and Roche de Beau.	Four equal installments in money.....	Vol. 12, page 1238...	4th article treaty June 24, 1863; three payments yet to be appropriated of \$8,500 each.	25,500 00

No. 21.—Statement showing the present liabilities of the United States to Indian tribes, &c.—Continued.

Names of tribes.	Description of annuities, stipulations, &c.	Reference to laws; Statutes at Large.	Number of installments yet unappropriated, explanations, remarks, &c.	Amount annual necessary to meet stipulations, including those to be discounted, but liable to be discounted, as to time, now allowed, during a limited number of years till they expire; amount indispensable necessary to effect the payment.	Amount held in trust by the United States on behalf of five per cent is annually paid; and amounts which, in event of five per cent, would produce the permanent annuity.	Amount held in trust by the United States on behalf of five per cent is annually paid; and amounts which, in event of five per cent, would produce the permanent annuity.
Otawa Indians of Blanchard's Fork and Roche de Boef.—Cont'd. Do.....	\$1,175, being the accruing interest on the unpaid balance.	Vol. 12, page 1238..	4th article Treaty June 24, 1862..	\$1,175 00	.....	.....
Do.....	For this amount being the principal and interest on stocks held in trust by Department of the Interior.	.....do	4th article Treaty June 24, 1862..	9,433 99	.....	.....
Do.....	\$122 48, being the interest due on balance of stock refunded to the government.	.....do	4th article Treaty June 24, 1862..	122 48	.....	.....
				\$58,170 00	10,255,630 97	\$7,331,707 86
					\$366,610 39	\$7,331,707 86

OFFICE INDIAN AFFAIRS, November 15, 1864.

No. 22.

Stocks held by the Secretary of the Treasury in trust for the Chickasaw national fund and the Smithsonian Institution.

CHICKASAW FUND.

Description of stock.	Amount.
Six per cent. bonds of the State of Arkansas, due 1868	*\$90,000 00
Six per cent. bonds of the State of Indiana, due 1857.....	+\$141,000 00
Six per cent. bonds of the State of Illinois, due 1860	+\$17,000 00
Six per cent. stock of the State of Maryland, due 1870.....	+\$6,149 57
Six per cent. stock of the State of Maryland, due 1890	+\$8,350 17
Six per cent. bonds of Nashville and Chattanooga Railroad Company, due 1881	+\$512,000 00
Six per cent. bonds of Richmond and Danville Railroad Company, due 1876	+\$100,000 00
Six per cent. stock of the State of Tennessee, due 1890	+\$104,000 00
United States six per cent. stock, loan of 1847, due 1867	+\$135,250 00
United States six per cent. stock, loan of 1848, due 1868	+\$37,491 80
United States six per cent. stock, loan of 1842, due 1862	+\$104,039 77
United States six per cent. stock, loan of 1862, due 1867 or 1882	+\$1,000 00
Total	1,316,281 31

* No interest paid by Arkansas since January 1, 1842.

† Interest only paid by three per cent. fund to 1851.

‡ Interest regularly paid.

§ Interest unpaid from January, 1861.

|| Interest paid regularly.

¶ Interest unpaid since July, 1862.

In addition to the above, there were lodged in Nashville bonds of the State of Tennessee, bearing $5\frac{1}{2}$ per cent. interest and due in 1861, to the amount of \$66,666 66, which are now beyond the control of the government.

SMITHSONIAN FUND.

Statement of stocks, now held by the Secretary of the Treasury, which were purchased for the Smithsonian fund, and held as security for moneys paid to the Smithsonian Institution; showing also the amount of interest due on said stocks up to November 30, 1864, together with the amount in the treasury to the credit of the fund.

Description of stocks.	Amount.	Interest due up to November 30, 1864.	In the treasury to the credit of the Smithsonian fund.	Aggregate on all accounts.
State of Arkansas	538,000 00	\$653,917 34	.....	.....
State of Illinois	56,000 00	1,400 00	.....	.....
United States, loan of 1842	48,061 64	6,968 93	.....	.....
United States, loan of 1848	33,400 00	835 00	.....	.....
Total	675,461 64	663,121 27	\$293,053 68	\$1,631,636 59

No. 23.

Rules and Regulations concerning Commercial Intercourse with and in States and parts of States declared in insurrection—the Collection, Receipt, and Disposition of Captured, Abandoned, and Confiscable Property, and the employment and general welfare of Freedmen—prescribed by the Secretary of the Treasury, with the approval of the President, in pursuance of the several acts of Congress in relation to those subjects, and appended hereto.

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EXECUTIVE MANSION,
Washington, July 30, 1864.

The following regulations of the Secretary of the Treasury, having been seen and considered by me, are hereby approved; and commercial intercourse, in the cases and under the restrictions described and expressed in the regulations, is licensed and authorized; and all officers and privates of the regular and volunteer forces of the United States, and officers, sailors, and marines in the naval service, will observe the said regulations and the provisions of the several acts of Congress appended thereto, to which they relate, and will render all assistance, not incompatible with military or naval operations, to officers and agents of the Treasury Department executing the same.

ABRAHAM LINCOLN.

GENERAL REGULATIONS.

These regulations, and the several acts of Congress authorizing them, shall be executed and carried into effect, under direction of the Secretary of the Treasury, by the following officers:

A general agent.

Supervising special agents.

Assistant special agents.

Local special agents.

Agency aids.

Officers of the customs designated by the secretary, and

Superintendents of freedmen.

All officers appointed under these regulations are authorized to administer oaths required in the performance of their official duties.

The general agent and the supervising and assistant special agents will be appointed by the Secretary of the Treasury; local special agents and agency aids will be appointed by the supervising special agents or assistant special agents, as under Regulation XXVII, subject to the approval of the Secretary.

It shall be the duty of the general agent, under the direction of the Secretary of the Treasury, to cause these rules and regulations to be properly and uniformly enforced in all States and parts of States declared in insurrection, and all officers and agents, appointed to perform duties under them, will comply with the instructions of the general agent in regard thereto until otherwise directed by the Secretary of the Treasury.

To facilitate the execution of the annexed regulations, insurrectionary States and parts of States are hereby divided into districts called special agencies, distinguished numerically, and described as follows:

The first special agency comprises that part of the valley of the Mississippi lying west of the Alleghany mountains and east of the mouth of the Tennessee river, and extending southwardly to include so much of the States of Alabama, Georgia, North Carolina, and Virginia as is or shall be occupied by national forces operating from the north.

The second special agency comprises so much of the Mississippi valley as lies west of the mouth of the Tennessee river, including West Tennessee, the State of Arkansas, and so much of the States of Mississippi and Louisiana as is or shall be occupied by national forces operating from the north.

The third special agency comprises so much of the States of Louisiana, Mississippi, Alabama, and the west part of Florida as is or shall be occupied by national forces operating from the south.

The fourth special agency comprises the State of Texas.

The fifth special agency comprises the south and east part of Florida, including Key West, the State of South Carolina, and so much of the State of Georgia as is or shall be occupied by national forces operating from the south.

The sixth special agency comprises the State of North Carolina, excepting so much thereof as lies north of Albemarle sound and east of Chowan river.

The seventh special agency comprises that section of country lying east of the Alleghany mountains, and extending southwardly to include so much of the State of North Carolina as lies north of Albemarle sound and east of Chowan river.

Additional special agencies, if established, will be numerically designated in the order of their establishment; and if the boundaries of agencies already established shall be changed, due notice thereof will be given.

Supervising special agents will supervise within their respective agencies the execution of the regulations, under the direction of the general agent, and will make, and from time to time change, such local rules not inconsistent with them as may be proper for that purpose, and temporarily suspend or qualify the authority to grant permits for supplies, as the public interest will require, subject to the approval of the general agent or of the Secretary of the Treasury; and they will confer with generals commanding departments, or, when such conference is impracticable, with generals commanding divisions or districts, and with naval officers commanding within the agency under their supervision, and obtain, as far as practicable, their sanction to such action as may affect military or naval movements.

The assistant and local special agents, agency aids, and officers of the customs above referred to, will communicate directly with the supervising special agent of the agency to which they may be assigned upon all questions affecting the discharge of their duties under the regulations. The several supervising special agents will reply to these communications, except where they regard the intervention of the department necessary, when they will transmit them, and all papers relating to them, with such recommendations as they may think proper, to the Secretary of the Treasury, and will keep the department advised of their action in all matters pertaining to the execution of their duties.

W. P. FESSENDEN,

Secretary of the Treasury.

WASHINGTON, July 29, 1864.

COMMERCIAL INTERCOURSE.

Rules and regulations under the several acts of Congress prohibiting or restricting Commercial Intercourse with and in States and parts of States declared to be in insurrection, and in portions of loyal States in dangerous proximity thereto.

PERMITS.

I. No goods, wares, or merchandise will be allowed to be transported to, from, or within any State or part of a State under restriction, or declared in insurrection, except under permits, certificates, and clearances, as hereinafter provided.

PERMIT OFFICERS.

II. The officers of the Treasury Department to be authorized, under instructions from the Secretary, to permit supplies to be transported to loyal persons residing in insurrectionary States or parts of States, or in restricted districts of loyal States with which commercial intercourse has been or may be licensed by the President, under regulations of the Secretary of the Treasury, are the surveyors of customs at Pittsburg, Wheeling, Cincinnati, Madison, Louisville, New Albany, Evansville, Paducah, Cairo, Quincy, St. Louis, Nashville, Memphis, and Baltimore; the collectors of customs at Boston, New York, Philadelphia, Georgetown, Alexandria, Beaufort in North Carolina, Port Royal in South Carolina, Brownsville, and New Orleans. Other officers will be designated to grant permits should the public interests require it; and the officers above named will respectively grant permits to such ports, places or districts only as shall be designated in the letter of instructions from the Secretary of the Treasury.

INTERCOURSE BEYOND MILITARY LINES PROHIBITED.

III. Commercial intercourse with localities beyond the lines of actual military occupation by the United States forces is absolutely prohibited; and no permit will be granted for the transportation of any property to any place under the control of insurgents against the United States.

LINES OF MILITARY OCCUPATION.

IV. Each supervising special agent will ascertain from the published order of the general commanding the department or district embracing his agency, the lines of actual occupation by the military forces of the United States, and will confer with the department commander, and agree with him in writing, as to the

place or places, within those lines in his agency, to which supplies may be taken for the loyal residents therein, and the aggregate amount which may be taken monthly to each of such places. Having so ascertained and agreed, he will promptly communicate the facts to the Secretary of the Treasury, and to the officers authorized to grant permits to the district so occupied.

SUPPLY STORES.

V. Supply stores, at places agreed upon by the commanding general of the department and the proper supervising special agent, may be established by such loyal persons as the supervising special agent or assistant special agents shall designate for that purpose. But the monthly amount agreed upon, as aforesaid, shall in no case be exceeded, and the maximum amount that any individual or firm may be permitted to take there for sale shall not exceed \$3,000 per month, except in cities with a population over twenty thousand, and except in cases where the commanding general of the district, for military reasons, requests it to be larger, in which cases all persons trading there shall be equally affected thereby, and no person shall be interested in more than one store.

APPLICATION FOR SUPPLY STORES.

VI. Any person desiring to establish a supply store at any place above provided may make application in writing to the proper supervising or assistant special agent, who shall file the application, and record the name of each applicant, with the date of application, in a book to be kept by him for that purpose; and all favoritism in granting the authorities so applied for shall be prevented, as far as possible, by local rules of the proper supervising special agent. No application made prior to military occupation will be considered.

APPLICATION FOR AUTHORITY TO ESTABLISH A SUPPLY STORE.

_____, 18—.

To _____, special agent, _____ agency:

SIR: _____, the undersigned, make application for authority to establish a supply store at _____, in the county of _____, and State of _____, under the regulations prescribed July 29, 1864, by the Secretary of the Treasury, concerning commercial intercourse with and in States declared in insurrection.

Respectfully, yours,

AFFIDAVIT OF APPLICANT FOR SUPPLY STORE.

Each applicant shall make and file with his application an affidavit in the following form:

"I _____, of _____, in the county of _____, and State of _____, being duly sworn, on oath or affirmation, say, that I am a citizen of the United States, (native born or naturalized, as the case may be,) and that I am in all respects true and loyal to the government thereof; that I always have faithfully conformed, and will at all times faithfully conform to the proclamations and orders of the President of the United States, and the military governors and generals exercising authority under him, and to departmental regulations authorized by law, and that I have aided, and will at all times aid, by my conversation and conduct, and by every other means I can properly use, in suppressing the rebellion and restoring obedience to the Constitution and laws of the United States.

Subscribed and sworn before me, this _____ day of _____, 18—.

NO AUTHORITY GRANTED WITHOUT AFFIDAVIT.

VII. No authority to sell supplies at any place in a State or part of a State declared in insurrection shall be given to any person who shall not accompany his application with the above affidavit taken before a competent officer.

AUTHORITY FOR SUPPLY STORE.

VIII. When authority shall be given to any person to establish a supply store at any place as above provided, it shall be in the following form:

_____, of the county of _____ and State of _____, having applied to me for authority to establish a supply store at _____, in the county of _____, and State of _____, and having made and attached to _____ application the prescribed affidavit, and executed a bond to the United States in a penalty and with sureties approved by me, I hereby authorize the said _____ to establish a supply store at _____, in the county of _____, and State of _____, and, under proper permits, to transport to and sell at said store goods, wares, and merchandise, not prohibited, to an amount not exceeding _____ dollars (\$____) per month.

This authority is given subject to revocation at any time by the supervising special agent of this agency.

Dated at _____, this _____ day of _____, 18____.

BOND OF APPLICANT FOR SUPPLY STORE.

IX. Before the delivery of the authority above provided for, the applicant shall execute and deliver to the agent a bond to the United States, in a penalty of twice the monthly amount authorized, with sureties to be approved by such agent, which bond shall be in the following form:

Know all men by these presents, that we, _____, of _____, as principal, and _____, of _____, and _____, of _____, as sureties, are held and firmly bound unto the United States of America in the sum of _____ dollars, (\$____), to be paid to the United States of America; for which payment, well and truly to be made, we bind ourselves, our heirs, executors, and administrators, jointly and severally, firmly by these presents. Sealed with our seals, and dated this _____ day of _____, in the year one thousand eight hundred and _____.

Whereas the said _____ has applied for and received authority to establish a supply store at _____, in the county of _____, and State of _____, under the license of the President and the regulations prescribed by the Secretary of the Treasury, July 29, 1864:

The condition of the above obligation is such, that if the said _____ shall not transport goods to any place other than such supply store, nor engage, directly or indirectly, in any prohibited trade; and if no part of the goods transported by _____ shall, with _____ knowledge or assent, or by _____ connivance, be so used or disposed of as to give aid or encouragement to the insurgents; and if no military, naval, or civil officer, or person prohibited by law from trading, or receiving, or expecting profit or advantage from trade in an insurrectionary State shall be interested, directly or indirectly, in any sale made from said store; and if no goods, wares, or merchandise are sold or disposed of at said store, or other act done by him, or by others acting under his authority, in violation of any regulation of the Secretary of the Treasury, or local rule of the supervising special agent, then the above obligation to be void; otherwise to remain in full force and effect.

Signed, sealed, and delivered }
in presence of }

_____. [L. S.]
_____. [L. S.]
_____. [L. S.]

RECORDS OF AUTHORITIES.

X. Records shall be kept in the office of each supervising and district agency, in which every authority granted therein shall be recorded, with the locality of the supply store, the name of the party authorized, and his sureties with their respective residences, the date and monthly amount of the authority, and the date and amount of each shipment of goods authorized. And whenever a party authorized to sell, as aforesaid, shall desire to transport supplies to his store, he shall file with the supervising or assistant special agent in charge of the record of his authority, an application for such supplies, with a full memorandum thereof. Whereupon such agent may, if he knows no reason why he should not, give the applicant a certificate in the following form:

Certificate for supplies.

This certifies that _____ is duly authorized to sell supplies to loyal persons at _____, and that he may be permitted to ship to that place, during the month of _____, supplies included in the annexed memorandum to the amount of \$_____.

The permit officer to whom the certificate is presented, if the party holding it desires to ship only a part of the amount named therein, will indorse upon the certificate the date and amount of the permit, and will give the holder a certified copy of the original certificate with his indorsement thereon, retaining the original as his authority for the permit.

And the officer granting a permit on the certified copy will, in like manner, indorse upon it the date and amount of his permit, and give a certified copy of the certificate and indorsements as certified, and so on until the amount of the original certificate is exhausted; so that the stock permitted to, and transported by, the trader each month shall not exceed the amount above named. No permit will be granted upon this certificate after the close of the month of _____, 18_____.
Dated at _____, this _____ day of _____, 18_____.
_____, Special Agent.

To which certificate he shall annex a copy of the memorandum so filed with him, countersigned with his approval.

PERMIT FOR SUPPLY STORE.

XI. Upon presentation of the above certificate, or the certified copies thereof as provided, together with the application, copies, invoices, and affidavits, as hereinafter named, any permit officer named in Regulation II may permit the shipment of supplies included in the memorandum annexed to the certificate, so that the aggregate amount of the shipments under the certificate shall not exceed the sum named therein. Such permit shall be made subject to the approval of the permit officer of the last port of shipment in a loyal State through which the supplies shall pass *en route* to their destination.

XII. The application for permit shall be in the following form:

Application for permit for supplies.

To _____.

SIR: _____ desire permission to transport from this port to _____ the supplies named in the invoices of which the annexed are true copies, which supplies were purchased by _____ of the parties respectively indicated by the invoices, and are owned by _____, of _____, and consigned to _____, of _____, and are contained in _____ packages, which packages are marked and described as follows:

No. of packages.	Marks.	Description of supplies.	Value.

AFFIDAVIT OF APPLICANT FOR PERMIT FOR SUPPLIES.

XIII. The original invoices shall be presented with the application, and shall be compared with the copies annexed thereto by the officer granting the permit to ship. The applicant shall annex and file, with his application for permit to ship, an affidavit in the following form:

, of , being duly sworn, deposes and says that is the owner of the goods, wares, and merchandise described in the invoices, true copies of which are hereto attached, and that the quantities, descriptions, and values of the said goods, wares, and merchandise are correctly stated in said invoices; that the marks on the packages are correctly stated in the above application; and that the packages contain nothing except as stated in the invoices.

And this deponent further swears, that the goods, wares, and merchandise permitted to be transported upon the above application shall not, nor shall any part thereof, be transported or disposed of by him, or by his authority, countenance, or assent, in violation of the terms of the permit.

PERMIT FOR SUPPLIES.

XIV. If the permit officer is satisfied that no fraud has been or is being practiced, he may permit the shipment so applied for, in the following form:

PORT OF —————

This may certify that _____ has this day filed in my office an application for permit to transport from this port to _____, to be delivered to _____ at _____, by way of _____, the goods, wares, and merchandise mentioned and described in the copies of invoices thereof hereto attached, each one of which is stamped with my official seal, which are contained in _____ packages, and are of the aggregate value of \$_____, and are owned by _____, shipped by _____, consigned to _____.

And the said —— has presented with his application the original invoices of the said goods, wares, and merchandise, and filed in my office copies thereof, and made oath before me pursuant to the regulations of the Secretary of the Treasury, and local rules made under them:

Now, therefore, by virtue of the authority of the President of the United States, conferred on me through the Secretary of the Treasury, I do hereby authorize and permit the said _____ to transport, by the route above named, the said goods, wares, and merchandise to _____.

The right is reserved to revoke, suspend or qualify this permit at such time and place and in such manner as the public interests may require; and it will expire ten days after date, and cease to have any force, except that merchandise properly shipped under it, within ten days, will be allowed to go to its place of destination.

In testimony whereof, I hereunto set my hand and affix the seal of this office,
this _____ day of _____, one thousand eight hundred and sixty_____.



— —,
— *of Customs.*

To which permit the officer granting the same shall annex copies of the invoices presented, with the application, except that the extension of prices need not be made in the copies annexed to the permit to transport, but the value of each lot shall be stated in the original invoices.

ACCOUNTS OF SALES OF SUPPLIES.

XV. All persons authorized to sell supplies shall keep true account of all their sales, with the name and residence of each purchaser, and the date and amount of each sale; and their books, invoices, and accounts shall at all times be open to the inspection of the supervising or assistant special agents. If any person so authorized shall violate any regulation or local rule, his authority shall be immediately revoked, and his stock in trade shall be seized and forfeited to the United States, and such steps shall be promptly taken as may be necessary to secure its condemnation by a court of competent jurisdiction.

NO SALES EXCEPT BY PERSONS AUTHORIZED.

XVI. No goods, wares, or merchandise shall be sold at any place in a State declared in insurrection, except by persons duly authorized, and none shall be transported from any place at which supplies are authorized to be sold, except under the permit of the local special agent appointed for that place. Loyal persons residing in the district of country contiguous to the place, and within the lines of actual occupation by the military forces of the United States as indicated by published order of the commanding general of the department or district in which it is situated, may be permitted by the local special agent to procure from any such store and take to their homes such individual, family, or plantation supplies as may be necessary for their own use, as provided in Regulation XVIII.

FAMILY SUPPLIES.

XVII. The permit above provided for shall be given by the local special agent upon application of the head of the family, or some person duly authorized by him or her in writing, and then only on an affidavit in the following form:

Affidavit of applicant.

STATE OF ——, County of ——, ss :

I, ——, being duly sworn, depose and say that —— reside at ——, in the county of —— and State of ——, and that —— has resided there for —— years last past; that I am in all respects true and loyal to the government of the United States, and that I will in all things so deport myself, bearing true faith and allegiance thereto, and to the best of my ability protecting and defending the same. That —— family consists of —— white and —— colored persons; that the supplies, invoices of which are hereto attached, are necessary for the use and consumption of said family during the ensuing month; that no part thereof shall be sold or otherwise disposed of by —— or by —— authority, connivance, or consent, except for the sole use and consumption of said family, and that, to the best of my knowledge and belief, no application has been made for any permit for the same or like supplies, to any other officer or agent, and that no supplies for the same family, for the period mentioned, have been or are expected to be applied for elsewhere, or otherwise obtained.

Subscribed and sworn before me this —— day of —— 186—.

PERMIT FOR FAMILY AND PLANTATION SUPPLIES.

XVIII. If the local special agent is satisfied as to the truth of the affidavit and the good faith of the applicant, he shall permit the purchase and

transportation applied for, subject to the approval of the commander of the post, or such person as he shall designate for that purpose, to be countersigned upon the permit, which permit shall be in the following form:

This may certify that —— has this day filed in my office an application and the required affidavit for purchase of the —— supplies described in the annexed memorandum countersigned by me, the aggregate value whereof is \$—, and for transportation thereof by way of —— to the place of residence of ——.

And by virtue of the authority vested in me, I do hereby permit the said —— to purchase the said supplies at ——, and to transport them from —— to ——.

This permit will expire and cease to have any force ten days after its date.

——, Local Special Agent.

——, Special Agency.

Dated at ——, this —— day of ——, 186—.

CERTIFICATE TO PURCHASE ELSEWHERE.

XIX. If the applicant prefers to purchase the supplies at some place in a loyal State, then, instead of the above permit, he shall give him a certificate in the following form:

I certify that —— has made the prescribed affidavit and application before me for the supplies, a memorandum whereof is hereto attached, and countersigned by me, the estimated value whereof is \$—, which he desires to take to his home in the county of ——, State of ——.

I hereby recommend any authorized permit officer to permit the transportation of said supplies, to an amount not exceeding \$—, from the port where it is applied for to his home aforesaid, upon presentation of this certificate, countersigned with the approval of the general commanding this post, or some person authorized by him.

This certificate will cease to have any force thirty days after date.

Dated at ——, this —— day of ——, 186—.

——, Local Special Agent.

PERMIT FOR TRANSPORTATION.

XX. Upon presentation of this certificate so countersigned, with duplicate invoices of the supplies to be transported, any authorized permit officer may grant the permit desired, in the following form:

In compliance with the recommendation of ——, local special agent at ——, approved by the proper military officer, permission is hereby granted to ——, residing at ——, in the county of ——, and State of ——, to take from this port to his home aforesaid the supplies mentioned in the invoices hereto attached and countersigned by me.

Dated at ——, this —— day of ——, 186—.

CERTIFICATE TO BE FILED.

XXI. The certificate upon which permits are granted, attached to copies of the invoices permitted, shall be filed by the officer granting the permit.

EXCEPTED ARTICLES.

XXII. Fresh vegetables, fruits, butter and eggs, ice, poultry, coal, wood, beef cattle, hogs, and household goods of families moving, may be permitted by the officers named in Regulation II to go to any military post, naval fleet or vessel of the United States forces, other than within or attached to the blockade,

without the supply store authority and certificate above required. But in such cases the permit shall be conditioned that the supplies so permitted shall be reported to the assistant or local special agent at such post, fleet, or vessel, if there be such an officer there, and if not, then to the commanding officer of the post, fleet, or vessel, and that the same shall be disposed of only in compliance with these regulations.

SUTLERS' PERMITS.

XXIII. Permits will be granted to sutlers to transport to the regiments or post sutlered by them such articles as they are authorized to sell, free of the three per cent. fee; but no permit will be granted to a sutler except on presentation, to the proper permit officer, of the original certificate of his appointment from the commanding officer of his regiment or post, countersigned by the division commander thereof, and an application and affidavit in the following form:

AFFIDAVIT OF SUTLER.

_____, being duly sworn, deposes and says that _____ is the sutler of the _____, duly appointed and commissioned in writing, a true copy of which appointment is hereto annexed; that there is no other person claiming to act as sutler to said _____, to the knowledge of this affiant; that no other goods, wares, or merchandise have been transported to said _____ under this commission, except such as have been duly permitted, and that a memorandum of each shipment permitted is indorsed on said commission, and truly appears on the copy thereof hereto attached; that no goods, wares, or merchandise transported under such permits have been sold to any persons except the officers or soldiers belonging to said _____ or other forces of the United States, and that none of those permitted under this application shall be so sold.

Subscribed and sworn to before me }
this —— day of ——, 186—. }

AMOUNT PERMITTED TO SUTLERS.

XXIV. Transportation under the above regulation shall not be permitted to any regimental sutler for an amount of goods exceeding \$2,500 per month; nor for over two months' supply at one time; nor for any goods except such as he is by law and War Department orders allowed to deal in; nor to any post sutler to an amount larger than shall be stated in his commission and approved by the general commanding the department or division, and in such cases only one month's supply shall be permitted at one time.

RESTRICTIONS ON CARRIERS.

XXV. No vessel, boat, or other vehicle, used for transportation from any place in the loyal States, shall carry goods, wares, or merchandise into any place, section, or state not declared in insurrection, but with which commercial intercourse has been or may be restricted, without the permit of a duly authorized officer of the Treasury Department, application for which permit may be made to such authorized officer near the point of destination, as may suit the convenience of the shipper. Nor shall any vessel, boat, or other craft, or vehicle used for transportation, put off any goods, wares, or merchandise, at any place other than that named in the permit or clearance as the place of destination of such goods, wares and merchandise.

BOATS ON WESTERN WATERS.

XXVI. Before any boat or vessel running on any of the western waters south of Cairo, or other waters within or adjacent to any State or section, commercial intercourse with which now is, or may hereafter be, restricted, as aforesaid, shall depart from any port where there is a collector or surveyor of customs, there shall be exhibited to the collector or surveyor, or such other officer as may be authorized to act in his stead, a true manifest of its entire cargo, and a clearance obtained to proceed on its voyage; and when freights are received on board at a place where there is no collector or surveyor, as hereinafter provided in Regulation XXVII, then the same exhibit shall be made and clearance obtained at the first port to be passed where there is such an officer, if required by him, and such vessel or boat shall be reported and the manifest of its cargo exhibited to the collector or surveyor of every port to be passed on the trip where there is such an officer, if required by him; but no new clearance shall be necessary unless additional freights shall have been taken on board after the last clearance. Immediately on arriving at the port of final destination, and before discharging any part of the cargo, the manifest shall be exhibited to the surveyor of such port, or other officer authorized to act in his stead, whose approval for landing the cargo shall be indorsed on the manifest before any part thereof shall be discharged; and the clearance and shipping permits of all such vessels and boats shall be exhibited to the officer in command of any naval vessel or military post, whenever such officer may require it.

AGENCY AIDS.

XXVII. To facilitate trade, and guard against improper transportation, agency aids will be appointed by the proper supervising special agent, or, under his direction, by an assistant special agent, from time to time, on cars, vessels, and boats, when desired by owners, agents, or masters thereof, which aids will have free carriage on the respective cars, vessels, and boats on which they are placed, and will allow proper way freights to be taken on board without permit, keeping a statement thereof, and reporting the same to the first officer to be passed on the trip who is authorized to grant the permit desired, from whom a permit therefor must be obtained, or the goods shall be returned to the shipper under his direction. No permit will be granted for transportation into or within any State or district under restriction, or declared in insurrection, except on cars, vessels, and boats carrying such aids, or by private conveyance specified in the permit, or on boats, vessels, or cars bonded not to receive anything on board for transportation during the trip, nor to land or discharge anything at any point, except that of ultimate destination, without proper permit.

MERCANDISE LIABLE TO REACH INSURGENTS—BOND REQUIRED.

XXVIII. When any collector, surveyor, supervising assistant, or local special agent, charged with the execution of these regulations, and the laws authorizing them, shall find within his proper limits any goods, wares, or merchandise, which, in his opinion, founded on satisfactory evidence in writing, are in danger of being transported to insurgents, he may require the owner or holder thereof to give reasonable security that they shall not be transported to any place under insurrectionary control, and shall not, in any way, be used to give aid or encouragement to the insurgents.

If the required security be not given, such officer shall promptly state the facts to the United States marshal for the district within which such goods are situated; or, if there be no United States marshal, then to the commander of

a near military post, whose duty it shall be to take possession thereof, and hold them for safe-keeping, reporting the facts promptly to the Secretary of the Treasury, and awaiting instructions.

ARTICLES PROHIBITED BY MILITARY ORDER.

XXIX. When any military order, issued by competent authority, shall absolutely prohibit the transportation of articles designated therein, to or within any State or part of State named in the order, no permit shall be granted for the transportation so prohibited. But when such prohibition is conditional, transportation may be permitted in accordance with the conditions named.

PACKAGES TO OFFICERS AND SOLDIERS.

XXX. In cases where military or naval commanders shall have ordered all packages sent by friends to the officers and soldiers of their command to be delivered only to designated regimental or vessel officers, for delivery to the proper parties, such packages may be transported, without collector's or surveyor's permits, by the Adams Express Company, or other carriers having authority for that purpose from the Secretary of the Treasury, on such carriers giving bond conditioned to render a true account of all such packages by them transported, and to carry no goods without proper permits, other than such packages.

ARMY AND NAVY SUPPLIES.

XXXI. Supplies and other property belonging to the United States for the use of the army or navy, moving under military or naval orders, are excepted from the operation of these regulations. Supplies for the army or navy, furnished under contract, will be permitted free of charge, upon the certificate of the proper military or naval officer that such supplies are required, and are to be shipped in fulfilment of an actual existing contract with the government.

COIN OR BULLION.

XXXII. All transportation of coin or bullion to any State or section heretofore declared to be in insurrection is absolutely prohibited, except for military purposes, and under military orders, or under the special license of the President.

BLOCKADED PORTS.

XXXIII. Clearances and permits to any port or place affected by the existing blockade will be granted only upon the request of the Department of War or the Department of the Navy. Applicants must present, with their application, a certificate from the Department of War or Department of the Navy, either directly or through a duly authorized officer, that the articles are required for military or naval purposes, and a request that the transportation of the same may be permitted, together with invoices in duplicate of the articles to be permitted, specifying their character, quantity, value, and destination. On receiving such certificate and request and duplicate invoices, the Secretary of the Treasury, or some officer specially authorized by him, will transmit to the proper officer one of the invoices, and direct the permitting of the transportation requested, and forward the other invoice to the assistant or local special agent at the port or place to which the goods are to be permitted, who will, in all cases, on the arrival of any articles claimed to have been permitted, examine and compare such articles with the duplicate invoices; and in case of any excess or evasion of the permit, he will seize the whole shipment, and report the

facts forthwith to the supervising special agent, that proceedings may be taken for their forfeiture under the acts of July 13, 1861, May 20, 1862, March 12, 1863, and July 2, 1864.

BLOCKADED PORTS REOPENED.

XXXIV. Where ports heretofore blockaded have been opened by proclamation of the President, licenses will be granted by United States consuls, on application by the proper parties, to vessels clearing from foreign ports to the ports so opened, upon satisfactory evidence that the vessel so licensed will convey no person, property, or information contraband of war, either to or from said ports, which license shall be shown to the collector of the port to which the vessel is bound, and, if required, to any officer in charge of the blockade. And on leaving any port so opened, the vessel must have a clearance from the collector, according to law, showing no violation of the conditions of the license. Any violation of the conditions will involve the forfeiture and condemnation of the vessel and cargo, and the exclusion of all parties concerned from entering the United States for any purpose during the war.

Vessels clearing from domestic ports to any of the ports so opened will apply to the custom-house officers of the proper ports, in the usual manner, for permits and clearances under the regulations heretofore established.

Commercial intercourse between the citizens of ports so opened and persons beyond the limits thereof shall be subject to the same restrictions and regulations as at other places in States and parts of States declared in insurrection.

REFUSAL OF CLEARANCE.

XXXV. Collectors and surveyors will refuse clearances and permits to all vessels or other vehicles laden with goods, wares, or merchandise destined for a foreign or domestic port, whenever they shall have satisfactory reason to believe that such goods, wares, or merchandise, or any part thereof, whatever may be their ostensible destination, are intended for ports or places in possession or under control of insurgents against the United States. And if any vessel or other vehicle for which a clearance or permit shall have been refused, as aforesaid, shall depart, or attempt to depart, for a foreign or domestic port, without being duly cleared or permitted, such collector or surveyor, or the supervising special agent or assistant special agent, shall cause such vessel or vehicle to be seized and detained, and proceedings to be instituted for the forfeiture to the United States of such vessel or other vehicle, with her tackle, apparel, furniture, and cargo.

BONDS FOR CLEARANCE.

XXXVI. Whenever application is made to a collector, or surveyor authorized, to grant it, for a permit or clearance, for either a foreign or domestic port, if, for satisfactory reasons, he shall deem it necessary to prevent the cargo of the vessel from being used in affording aid and comfort to any person or parties in insurrection against the authority of the United States, he shall require a bond to be executed by the master or owner of the vessel, in a penalty equal to the value of the cargo, and with sureties to the satisfaction of such collector or surveyor, conditioned that the said cargo shall be delivered at the destination for which it is cleared or permitted, and that no part thereof shall be used in affording aid or comfort to any person or parties in insurrection against the authority of the United States, with the knowledge or consent or connivance of the owner or shipper thereof, or with the knowledge, consent, or connivance of the master of the vessel on which the same may be laden, or of other persons having control of the same.

VESSELS TO REPORT.

XXXVII. Every vessel, on approaching a gunboat or revenue cutter, or vessel appearing to be such, before proceeding farther, shall bear up and speak said boat or cutter, and submit to such examination as may be required.

TRANSPORTATION OF PRODUCTS.

XXXVIII. All loyal persons residing in a State or part of a State declared in insurrection, if within the lines of actual occupation by the military forces of the United States, as indicated by the published order of the commanding general of the department or district so occupied, may be permitted by the supervising special agent thereof, or such assistant special agent as he shall designate for that purpose, to bring or send to market in the loyal States any products which they shall have produced with their own labor, or the labor of freedmen or others employed and paid by them, upon making and filing with such officer an affidavit in the following form :

Affidavit of applicant to transport products.

State of _____,

County of _____, ss :

I, _____, being duly sworn, say that I reside in the county of _____, in the State of _____; that I have produced during the year 186- _____ with my own labor and the labor of freedmen and others whom I have employed and paid, or secured to be paid, according to the rules of the supervising special agent of the _____ agency; that I desire to transport the same to _____, in the State of _____, by way of _____, for sale, or other disposition; that the same is now at _____, in the county of _____, and State of _____, and is contained in _____ packages, marked _____; that I am in all respects true and loyal to the government of the United States, and have never committed any act by which my property is rendered liable to forfeiture or confiscation to the United States, under any law thereof.

Subscribed and sworn to before me this _____ 186-.

PERMIT TO TRANSPORT PRODUCTS.

XXXIX. Upon receiving the above affidavit, and being satisfied of its truth, such agent shall grant a permit authorizing the transportation of the products named to the first port or place in a loyal State where there is a permit officer named in Regulation II, and at which the same are to be unladed or reshipped, which place shall be named in the permit. Such permit shall be in the following form :

_____ having made application to me for permit to transport _____ from _____, in the county of _____ and State of _____, to _____, in the State of _____, by way of _____, and having made and filed with me the affidavit prescribed for such cases, and given bond with approved sureties for the payment of all fees and government dues upon the said _____, upon its arrival at _____ aforesaid, permission is hereby given to the said _____ to transport the said, _____, which is contained in _____ packages, marked _____, from _____ aforesaid to _____ aforesaid.

Dated at _____ this _____ day of _____, 186-.

BOND TO TRANSPORT PRODUCTS.

XL. Before delivering the permit, the agent granting it shall require and receive from the applicant his bond to the United States, in duplicate, with two or more sureties, to be approved by him, in a penalty of twice the value of the products so permitted to be transported, in the following form:

Know all men by these presents, that we, _____ of _____, as principal, and _____, of _____, and _____, of _____, as sureties, are held and firmly bound unto the United States of America in the sum of _____ dollars, (\$_____), to be paid to the United States of America; for which payment, well and truly to be made, we bind ourselves, our heirs, executors, and administrators, jointly and severally, firmly by these presents. Sealed with our seals, and dated this _____ day of _____, in the year one thousand eight hundred and sixty_____.

Whereas the said _____ has applied for and received a permit to transport _____ from _____, in the county of _____, in the State of _____ to _____, in the State of _____, by way of _____, which _____, is contained in _____ packages, marked _____:

Now the condition of the above obligation is such, that if the said _____ shall transport the said _____ to _____ aforesaid, and there report it to the _____ of customs, and pay all fees and government dues upon the same, and if, in all things connected therewith, he shall comply with the laws and with the regulations of the Secretary of the Treasury concerning the same, then this obligation to be void; otherwise to remain in full force and virtue.

In presence of—

_____. [L. S.]
_____. [L. S.]
_____. [L. S.]

DISPOSITION OF BOND.

XLI. Upon receiving the duplicate bond above required, the agent shall forthwith send the original to the officer of the port to whom the fees are to be paid, and inform him of any facts relating to the shipment and transportation which may enable him more certainly to secure the collection of government fees and dues; and upon arrival of the products at his port, such officer shall collect the prescribed fees, and inform the internal revenue officer, that he may collect the tax upon it. When these payments are made, he shall cancel the bond, by writing across its face "cancelled," and shall sign his name thereto, and deliver it to the maker or his representative. The agent who received the bond shall, upon presentation to him of the bond so cancelled, also cancel the duplicate in his possession in the same manner, but shall retain the same so cancelled.

TRANSHIPMENT OF PRODUCTS.

XLII. If, from any cause, it becomes necessary to tranship any products *in transitu* under permit, as above provided, notice thereof shall be given to the permit officer of the port or place where it is made, or, if made where there is no such officer, then at the first port or place to be passed where there is one, and obtain his approval of the transhipment, to be indorsed on the permit. The officer so approving will promptly advise the proper officer at the port of destination of his action in the premises.

PLANTATION SUPPLIES.

XLIII. Stock implements, and supplies, for plantations worked by freedmen under the regulations relating thereto, may be permitted to be transported to such

plantations without payment of the fees hereafter prescribed, upon presentation to the permit officer of a certificate of the supervising special agent, or assistant special agent of the district in which they are located, in the following form:

Certificate for plantation supplies.

This may certify that _____ is a loyal person residing in the county of _____, in the State of _____, within the lines of actual occupation by the military forces of the United States, and that he is working the plantation known as the _____, in the _____ of _____, and State of _____, and that he employs _____ freedmen thereon, under the regulations of the Secretary of the Treasury relating thereto; that the articles and supplies named in the memorandum thereof, countersigned by me, and hereto attached, are necessary in carrying on the said plantation and supporting the freedmen and their families thereon.

Dated at _____ this _____ day of _____, 186____.

_____, *Special Agent,*
_____, *Agency.*

PRODUCTS MOVING WITHOUT PERMIT TO BE SEIZED.

XLIV. Officers and agents of the Treasury Department are directed to seize any products of an insurrectionary State found moving without permit as above provided, or without evidence that all fees and government dues have been paid, and to cause proceedings to be instituted for the forfeiture thereof to the United States.

FORFEITURE FOR VIOLATIONS.

XLV. All vessels, boats, and other vehicles used for transportation, violating regulations or local rules, and all cotton, tobacco, or other products or merchandise shipped or transported or purchased or sold in violation thereof, will be forfeited to the United States. If any false statement be made or deception practiced in obtaining an authority, certificate, or permit under these regulations, such authority, certificate, or permit, and all others connected therewith or affected thereby, will be absolutely void, and all merchandise purchased or shipped under them shall be forfeited to the United States. In all cases of forfeiture, as aforesaid, immediate seizure will be made and proceedings instituted promptly for condemnation. The attention of all officers of the government, common carriers, shippers, consignees, owners, masters, conductors, agents, drivers, and other persons connected with the transportation of merchandise, or trading therein, is particularly directed to the acts of July 13, 1861, May 20, 1862, March 12, 1863, and July 2, 1864, and to the orders of the Secretaries of War and of the Navy hereto appended.

FEES.

XLVI. The following fees are prescribed:

Fees for administering oath and certifying affidavit.....	10 cents.
Fees for authority from agent.....	3 dolls.
Fees for certificate of assistant or local special agent.....	10 cents.
Fees for each permit for purposes of trade.....	20 cents.
Fees for each permit to transport cotton from any insurrectionary district to any loyal State, per pound	4 cents.
Fees for permit to transport tobacco, per hhd.....	2 dolls.

Fees for permit to transport to or from such districts other products, goods, wares, or merchandise, three per centum on the sworn invoice value thereof at the place of shipment.	
Fees for each permit for individual, family, or plantation supplies, on every purchase over \$20 and not over \$50.....	5 cents.
Over \$50 and not over \$100.....	10 cents.
Over \$100.....	15 cents.
For permits for individual, family, or plantation supplies, not over twenty dollars in amount, no charge is allowed, except for revenue stamps, on affidavits and certificates in districts under restriction; and no charge, except five cents for permit and five cents for each revenue stamp on affidavit and certificate, is allowed in States declared in insurrection. When purchases are less than five dollars, the permit officer may dispense with affidavits and certificates, when no ground to suspect fraud or imposition appears.	
Internal revenue stamps are required by law to be attached to affidavits, certificates, and bonds, but not to any other instruments or writings provided for by these regulations. Stamps will be furnished by the proper special agents at the rate fixed by the internal revenue act, namely:	
Affidavit.....	5
Bonds not exceeding \$1,000.....	50
Bonds exceeding \$1,000, for every additional \$1,000 or fractional part thereof.....	50
Certificates.....	5
Power of attorney.....	50

XLVII. Every officer authorized by the Secretary of the Treasury to grant permits under Regulation II shall keep in his office a record of every permit granted by him, showing the names of the owner, shipper, and consignee, the place from and to which each transportation is permitted, the character and invoice value of the merchandise permitted, and shall transmit to the Secretary, as nearly as possible on the first day of every month, an abstract of such record and an abstract statement, showing the permits granted daily to parts of States not declared in insurrection, but in which trade is restricted, and also showing the number and aggregate amount of permits granted daily to States declared in insurrection, the fees received, and the disposition made of the same, together with the names of all agency aids reporting to him, and the compensation paid to each.

AGENTS TO PAY OVER MONEY, ETC.

XLVIII. All money received by each assistant or local special agent shall be paid over as promptly as possible to the supervising special agent, or to an assistant treasurer, or designated depositary, as directed by him, and so that all receipts during each month shall be paid over before the making of his required monthly report; and all money received by each supervising special agent, or collector, surveyor, or other officer authorized to grant permits under these regulations, shall be promptly paid over to the assistant treasurer or designated depositary most convenient to him, and so that all receipts for each month shall be so paid over before the making of his monthly report.

OFFICERS TO REPORT.

XLIX. Every officer authorized to receive money under these regulations shall transmit to the Secretary, on the first of each month, a report, stating in detail all moneys so received by him during the preceding month, and from what sources received, together with all expenses of his office incidental to the execution of these regulations; and if any money has been paid out or otherwise disposed of by him during the month, an account thereof, and by what authority, to whom, or for what purpose it was so paid or disposed of, with the vouchers

therefor. A duplicate of this report and account, when made by officers in States declared to be in insurrection, or in restricted districts in loyal States, shall, at the same time, be transmitted to the supervising special agent for the agency in which it shall be made.

RECORDS—LOCAL SPECIAL AGENTS.

L. Local special agents shall keep a record of every permit and certificate given by them, with the date and amount thereof, and the name and residence of the party to whom given; of all bonds required of owners or holders of goods in danger of being transported to insurgents, and their action where the required bond is not given. And they will also, as nearly as possible on the first day of every month, transmit to the proper supervising special agent a transcript of such record, and will deliver to such agent all bonds or securities received by them under these regulations.

RECORDS—ASSISTANT SPECIAL AGENTS.

LI. Assistant special agents shall keep a record of all their official transactions, showing specifically and in detail every authority given to sell supplies; every authority for the transportation of products; every inspection of a supply store, and the results thereof; all appointments of agency aids on cars, vessels, and boats, and the compensation of each; all seizures in cases of excess or evasion of permits to blockaded ports; all seizures or detentions of vessels or vehicles departing, or attempting to depart, when clearance has been refused; all cases of security required when goods found in danger of being transported to insurgents, and if security not given, the action taken by them; all fees received for affidavits and authorities to sell supplies, and for the transportation of products, and from whom and for what received. And they shall, on the first day of every month, transmit to the proper supervising special agent a transcript of such record, and all bonds or securities received by them under these regulations.

RECORDS—SUPERVISING SPECIAL AGENTS.

LII. Supervising special agents shall keep a record of all their official transactions, showing fully the name and location of each local special agent and agency aid appointed by them, and the compensation of each; of conferences with generals commanding departments, and designations of military lines, (Reg. IV;) of all authorities given for supply stores, stating the date, name of trader, and amount of goods authorized; of the inspection of supply stores, and the results; of all authorities given for the transportation of products, to whom given, and the locality from which and to which transportation is permitted; of all the revocations of authorities, certificates, and permits; of all information touching any goods or transactions given to other officers of the department; of all appointments of agency aids upon cars, vessels, and boats; of all seizures and detentions of vessels or vehicles departing or attempting to depart after clearance has been refused; of all securities required and received of owners or holders of goods in danger of being transported to insurgents, and of their action if security was not given. And on the first day of every month, as nearly as possible, they shall transmit to this department an abstract of such record for the previous month, together with a copy of the abstracts of records, and a statement of all bonds and securities received by them from assistant and local special agents.

GENERAL AGENT.

LIII. The general agent will visit the several agencies and permit officers as often as practicable, and take or direct such action as may be necessary to in-

sure a uniform construction of these regulations and harmony of action under them; direct the making of such local rules by supervising special agents as in his judgment shall be proper; hear and decide, or refer to the Secretary of the Treasury, appeals from the action of the supervising or other special agents, and generally to cause the laws and regulations governing restricted intercourse to be faithfully and honestly administered. And he shall promptly report to the Secretary of the Treasury all misconduct or inefficiency on the part of supervising, assistant, or other agents and officers engaged in executing these regulations.

THESE REGULATIONS TO SUPERSEDE ALL OTHERS.

LIV. These regulations shall supersede those of September 11, 1863, and all others conflicting herewith affecting commercial intercourse with States declared in insurrection; and all permits hereafter granted by any officer of the Treasury Department will be granted in pursuance of them and of the local rules authorized by them, or by virtue of authority hereafter given by the Secretary of the Treasury.

AUTHORITIES REVOKED.

LV. All existing authorities to purchase products in insurrectionary States are hereby revoked, except that products purchased in good faith under such authorities, and paid for prior to the date hereof, may be transported in the same manner and subject to the same conditions as products raised by the labor of freedmen.—(Reg. XXXVIII.)

All authorities to transport goods, wares, or merchandise into an insurrectionary State are hereby revoked.

WHEN REGULATIONS TAKE EFFECT.

LVI. These regulations shall take effect upon the publication thereof.

ABANDONED, CAPTURED, AND CONFISCABLE PERSONAL PROPERTY.

Regulations prescribed by the Secretary of the Treasury concerning abandoned, captured, and confiscable property, under the acts of Congress respectively approved March 12, 1863, and July 2, 1864.

AGENTS TO CARRY OUT THESE REGULATIONS.

I. The regulations relative to abandoned, captured,, and confiscable personal property will be carried into effect by the same agents and under the same supervision as are provided under the regulations concerning commercial intercourse.

ASSISTANT SPECIAL AGENTS IN EACH AGENCY.

II. There shall be assigned to each special agency such number of assistant special agents as may be necessary, who, with the supervising special agent, shall collect and receive all abandoned, captured, and confiscable property, except such as has been used or was intended to be used for waging or carrying on war against the United States, viz: arms, ordnance, ships, steamboats, or other water-craft, and their furniture, forage, military supplies, and munitions of war.

ABANDONED, CAPTURED, AND CONFISCABLE PROPERTY DESCRIBED.

III. Abandoned property is that which has been or may be deserted by the owners, or when the lawful owner thereof shall be voluntarily absent therefrom, and engaged either in arms or otherwise in aiding or encouraging the rebellion.

Captured property is that which has been or may be seized or taken from hostile possession by the military or naval forces of the United States.

Confiscable property is that which is liable to confiscation under the act of July 17, 1862.

AGENTS TO KEEP RECORDS.

IV. Each agent collecting or receiving any such property will immediately make and keep a full record of all the facts or information concerning it known or accessible to him, including, as nearly as possible, the following: the character and quantity of the property received or collected; where captured, or found, or received as abandoned; under what circumstances; by whom owned or alleged to be owned; noting, where practicable, the name and address of one or more truthful residents in the neighborhood acquainted with the property and the owner or claimant thereof, and any statements they may make in connexion therewith; by whom such property was captured, abandoned, or seized for confiscation; by whom received or collected; from whom received; all names, marks, signs, or devices, (whether distinct, indistinct, or partially erased,) upon such property; together with all other information which may in any way serve to identify or make known the history of any particular lot, or to trace the same, or the proceeds thereof, from the earliest period possible to its final disposition.

He will also charge against each lot, and keep a true and detailed account in triplicate of each item of expense incurred in its collection, transportation, care, and sale, or other disposition by him, or, where two or more lots are treated together, a fair and just proportion against each, as well as all fees due in any way to the government thereon.

AGENTS TO MAKE REPORTS.

V. When such property is collected or received by an assistant special agent he will promptly transmit one copy of the above record to the Secretary of the Treasury, and one to the proper supervising special agent, and will retain one copy for his own files. When it is so collected or received by a supervising special agent, he will transmit one copy of the record to the Secretary of the Treasury, and retain one copy for his own files.

AGENTS TO RECEIVE AND COLLECT ABANDONED PERSONAL PROPERTY AND GIVE RECEIPTS.

VI. Such agents will receive and collect abandoned personal property from any officer or private of the regular or volunteer forces of the United States, or any officer, sailor, or marine in the naval service of the United States, upon the inland waters of the United States, who may have, take, or receive any abandoned property from persons in such insurrectionary districts, or have it under their control, and the agent receiving it will in all cases give a receipt therefor, in the following form:

Received _____ of _____, estimated at \$_____, taken or received and held by him as abandoned property in an insurrectionary district, and claimed to be the property of _____, and turned over to me by said _____, which property I have received as agent of the Treasury Department, appointed in pursuance of certain acts of Congress, approved July 13, 1861, May 20, 1862, March 12, 1863, and July 2, 1864.

The said property to be transported and disposed of under the regulations of the Secretary of the Treasury, prescribed in pursuance of the authority conferred on him by said acts.

Dated _____, 186—.

And a record of the property so collected and received shall be made, and the property disposed of as directed in Regulations IV, IX, XI, and XV.

AGENTS TO RECEIVE PROPERTY FROM PERSONS IN MILITARY OR NAVAL SERVICE.

VII. Such agents will collect and receive of any officer or private, or person employed in or with the regular and volunteer forces of the United States, any property held by him which shall have been captured in any district declared to be in insurrection against the United States, except such as shall be required for military use of the United States forces; and all property so held by them shall be received by the agent as captured property, leaving all questions concerning the class to which it belongs for the consideration of the Secretary of the Treasury; and they shall also receive with such property the necessary invoices thereof, and all receipts, bills of lading, and other papers, documents and vouchers, showing title to such property or the right to the possession, control, or direction thereof, and such order, indorsement, or writing as the party has power to make, to enable such agent to take possession of such property or the proceeds thereof.

And he will give to the officer, private, or person from whom any property is so received, a receipt, in the form following :

"Received of _____, estimated at \$_____, captured by the forces of the United States, and claimed to be the property of _____, which property I have received as special agent of the Treasury Department, appointed in pursuance of certain acts of Congress approved July 13, 1861, May 20, 1862, March 12, 1863, and July 2, 1864. The said property to be transported and disposed of under the regulations of the Secretary of the Treasury prescribed in pursuance of the authority conferred on him by said acts."

And a record of the property so collected and received shall be made, and copies transmitted, and the property disposed of, as directed in Regulations IV, IX, XI, and XV.

PROPERTY REQUIRED FOR PUBLIC USE TO BE APPRAISED AND DELIVERED OVER.

VIII. When any part of the goods or property received or collected by any supervising or assistant special agent is demanded for public use, and a requisition therefor is presented, signed by the general commanding department, or by some other officer authorized by such commander of department, the special agent having such property in charge shall select three competent and disinterested persons, to be approved by such officer, who shall make oath for the faithful discharge of their duties, and who shall appraise said goods or property, and make a certificate thereof in the following form :

The undersigned having been appointed by _____, special agent, to appraise certain property alleged to have been collected or received as abandoned or captured by _____, special agent of the Treasury Department, having each of us made oath for the faithful discharge of our duty as such appraisers, do certify that we have carefully examined and appraised the following described property, to wit : _____, and that said property is worth _____.

_____,
_____,
_____,

Appraisers.

Which certificate shall be certified by the special agent and by the officer receiving said property ; and the goods or property so appraised shall be delivered over to the officer appointed to receive it ; and the special agent shall in all such cases require from the officer or agent receiving said goods or property a receipt, in the following form :

Received of _____, alleged to have been collected or received by him as abandoned or captured, and which has been this day appraised by _____ appraisers appointed with my approval, to be worth _____ dollars, which property has been delivered to me by said agent to be appropriated to the public use, as provided in the second section of the act of Congress, approved March 12, 1863, entitled "An act to provide for the collection of abandoned property, and the prevention of frauds in insurrectionary districts within the United States."

And he shall keep a record of all expenses incurred on account thereof, with a full description of all such property, and shall make a full report of such appraisal proceedings to the Secretary of the Treasury, and transmit therewith copies of all papers in the case, and, if an assistant special agent, he shall send copies of the report and all other papers in the case to the proper supervising special agent.

DISPOSITION OF PERISHABLE PROPERTY AND SUCH AS CANNOT BE TRANSPORTED.

IX. In all cases where captured and abandoned property of a perishable nature shall be collected or received by the proper agents of this department, and its immediate sale is required by the interest of all concerned, such agent shall, where practicable, forward it without delay to the nearest place designated by the Secretary or by regulation as a place of sale within a loyal State, consigned to the proper officer of this department, who shall forthwith cause it to be sold at auction to the highest bidder ; all such shipments to be accompanied by a statement as required by Regulation IV.

If, from the character of the property, it shall be impracticable so to transport it, the agent shall cause the same to be appraised by three disinterested persons, and to be sold at public auction, and promptly submit a full report, as prescribed by Regulation IV, together with the certificate of appraisal, taken in triplicate, and the account of sales, and hold the proceeds subject to the direction of the supervising special agent for that agency.

CONTRACTS FOR COLLECTION AND DELIVERY OF PROPERTY.

X. When property is liable to be lost or destroyed, in consequence of its location being unknown to the special agents, or from other causes, and parties propose, for compensation, to collect and deliver it into the hands of such agents, at points designated by them, supervising special agents may contract, on behalf of the United States, for the collection and delivery to them of such property in their respective agencies, on the best possible terms, not exceeding twenty-five per cent. of the proceeds of the property, which percentage must be full compensation for all expenses, of whatever character, incurred in collecting, preparing, and delivering such property at the points designated. Prior to any such contract being made, the party proposing must submit in writing a statement of the kind and amount of property proposed to be collected, the locality whence to be obtained, and all the facts and circumstances connected with it, particularly as to its ownership. And any contract made in pursuance of this regulation must be in writing and restricted to the collection and delivery of particular lots at named localities ; or, when circumstances clearly justify it, to the general collection and delivery of all abandoned property in limited districts not greater in any case than one parish or county, and not more than one district to be assigned to one contractor.

Before payment to any contractor under any contract made in pursuance of this regulation, he shall execute a bond, with penalty equal to the amount stipulated to be paid to him, and with sureties satisfactory to the supervising special agent, indemnifying the United States against all claims to the property delivered on account of damages by trespass, or otherwise occasioned by the act or connivance of the contractor, and against all claims that may arise on account of expenses incurred in the collection, preparation, and transportation of said property to the points designated in said contract.

Should a case arise, in the opinion of the supervising special agent, justifying the payment of a larger percentage than one-quarter of the proceeds of the property, he will make a statement of the facts and circumstances, and the reasons, in his opinion, justifying such additional allowance, and refer the same to the Secretary for instructions.

And for the purpose of getting possession of and transporting to market as much of the captured and abandoned property as possible, supervising special agents, or assistant special agents under their direction, will appoint and employ in their respective agencies, at such per diem compensation as may be judged proper, subject to approval of the Secretary of the Treasury, such local special agents and agency aids as may be necessary therefor, instructing them fully as to the execution of the duties respectively assigned to them.

DISPOSITION OF CONFISCABLE PROPERTY.

XI. All confiscable personal property collected or received in any agency shall forthwith be forwarded to the supervising special agent thereof, or as directed by him to the proper officer of the Treasury Department, at the port or place to which it shall be sent for legal proceedings, under the act of July 17, 1862; and upon presentation to such officer by the United States marshal of the proper writ in such proceedings, issued by a court of competent jurisdiction, the said property shall be delivered to him. Upon making such delivery, the officer delivering will require from the marshal duplicate receipts therefor, in the following form :

Received of _____, supervising special agent, appointed to collect and receive confiscable property, as provided in the act of Congress approved July 2, 1864, the following described property, viz : _____ which it is alleged belonged to _____, of _____, in the State of _____, whose property, it is charged, is confiscable under the act of Congress approved July 17, 1862.

By virtue of a writ issued by the _____ court, in proceedings therein for the condemnation of said property, under the last-named act, I have demanded and received the same.

Dated _____, 186____.

RECORD TO BE KEPT OF CONFISCABLE PROPERTY.

XII. Agents collecting and receiving such property will be careful to ascertain and record, in addition to the requirements of Regulation IV, all allegations against the owner of the property, together with the names and residences of witnesses by whom they can be sustained, and all other facts relating thereto which may tend to secure justice under the law, and will transmit one copy thereof to the United States district attorney, who is to institute proceedings for confiscation.

CAPTURED, ABANDONED, OR CONFISCABLE PROPERTY TO BE RELEASED ONLY BY AUTHORITY OF SECRETARY.

XIII. No property collected or received as captured, abandoned, or confiscable under any act of Congress, shall be released by any agent, except by

special authority from the Secretary of the Treasury, to any persons claiming ownership of such property; nor shall any permit be given by such agents to individuals to remove such property; nor shall any liability be incurred or assumed or contract be made on the part of the United States by such agents, except as authorized by these regulations. No personal favor shall in any case be extended to one individual or party rather than another.

ASSISTANT AGENTS TO FORWARD PROPERTY.

XIV. All abandoned, captured, or confiscable property, collected or received by an assistant special agent, will be promptly forwarded by him to the supervising special agent of the agency in which it shall be collected or received, or to such place of sale as he may direct. And all such property collected or received by a supervising special agent shall be by him either sold or forwarded for sale in compliance with instructions to him from the Secretary of the Treasury, or from the general agent of the Treasury Department.

DISPOSITION OF PERSONAL PROPERTY.

XV. All personal property collected and received in compliance with these regulations, other than such as may be appropriated to public use, shall be transported to such places as shall be designated by the Secretary of the Treasury as places of sale, consigned to the supervising special agent of the agency in which it is collected or received, if within his agency, or to such other person as shall be specially authorized by the Secretary to receive the same, and shall there be sold by such supervising special agent, or other person, at public auction to the highest bidder, for lawful money, pursuant to notice previously published of the time and place of sale.

PAYMENT OF EXPENSES OF PROPERTY.

XVI. Supervising special agents, and such other persons as shall be specially authorized by the Secretary of the Treasury to receive and sell captured, abandoned, and confiscable property, will pay or cause to be paid, out of the general fund arising from the sale of all such property received and sold by him, all expenses necessarily incurred in collecting, receiving, securing, and disposing of the same, including fees, taxes, freights, storage, charges, labor, and other necessary expenses, being careful to avoid all useless or indiscreet expenditures; and will charge each particular lot or parcel with the specific or proportionate amount of all such expenses as can be made specific or proportionate charges to each lot or parcel; and will also charge and retain out of the proceeds of each lot or parcel one and one-half per centum thereof for the payment of such expenses connected with the collection, transportation and sale, or other disposition thereof, as cannot be made specific or proportionate charges against each lot or parcel, or are not otherwise provided for, such as rents, compensation to clerks, or other employés, auctioneers, printing, and advertising, a carefully stated account of which will be kept by such agents, or other persons, showing in detail all expenses paid out of this fund arising from such charge; and, unless unavoidably prevented, they will take vouchers for all expenditures made under this regulation, and transmit the same with their accounts to the Secretary of the Treasury. Out of the balance, if any, of said one and one-half per centum remaining after defraying said expenses the several supervising special agents, or other persons selling as aforesaid, may retain, as compensation for extra care and responsibility, a sum not exceeding three-fourths of one per centum of the amount of such sales; and with the remainder, if any, may reward extra services in the collection and care of property, rendered by agents and others, in such manner and to such amount as may be approved or directed by the Secretary of the Treasury.

SUPERVISING SPECIAL AGENTS TO RENDER MONTHLY ACCOUNT CURRENT.

XVII. Each supervising special agent, or other person as aforesaid, shall make a full record of each lot or parcel of property coming to his possession, in the manner prescribed by Regulation IV, and report the same, and all sales or other disposition thereof, made by him, rendering a monthly account current of all his transactions to the Secretary, accompanying the same with receipts or other vouchers for all moneys paid out by him. All balances remaining in his hands shall be deposited in the Treasury, from time to time, as directed by the Secretary.

ABANDONED AND CONFISCABLE LANDS, HOUSES, AND TENEMENTS.

Regulations concerning the charge and leasing of abandoned and confiscable lands, houses, and tenements, in States declared in insurrection, made in pursuance of the act of Congress on that subject, approved July 2, 1864.

AGENTS TO CARRY OUT THESE REGULATIONS.

I. The regulations relative to abandoned and confiscable lands, houses and tenements will be carried into effect by the same agents, and under the same supervision, as are provided under the regulations concerning commercial intercourse.

AGENTS TO TAKE POSSESSION OF ABANDONED LANDS, TENEMENTS, ETC.

II. The supervising special agent of each agency, and such assistant special agents therein as shall be designated for that purpose, will take possession of all lands, houses and tenements therein, abandoned by the lawful owners thereof, and all such as are confiscable under the act of Congress approved July 17, 1862.

ASSISTANT AGENT TO KEEP RECORD AND MAKE REPORT.

III. When an assistant special agent shall take possession of any such property, he will promptly record, in a book to be kept by him for that purpose, a full description of the property, with a statement of its condition, the name of the owner, and any facts relating to him or to the property which may affect the rights of the United States or of others interested in the property, one copy of which record he will promptly transmit to the Secretary of the Treasury, and one copy to the proper supervising special agent, who will record the same in a book to be kept for that purpose.

SUPERVISING SPECIAL AGENT TO MAKE RECORD AND REPORT.

IV. When a supervising special agent shall take possession of any such property, he will make a record as above required of an assistant special agent, and will transmit a copy thereof to the Secretary of the Treasury.

LANDS, TENEMENTS, ETC., TO BE LEASED.

V. All property so possessed will be rented as soon as practicable by the supervising special agent or the assistant special agent, under his direction, having such possession. No lease will be made for more than twelve months, and, when practicable, such property shall be rented from month to month. All leases will be in writing, and those for plantations shall be in the following form:

Memorandum of agreement made this _____ day of _____, 186_____, between _____, special agent of the Treasury Department, duly appointed under the acts

of Congress respectively approved March 12, 1863, and July 2, 1864, for taking charge of captured and abandoned property, and leasing abandoned and confiscable lands, houses, and tenements in the _____ agency, and _____, of _____, in the county of _____, and State of _____.

Witnesseth, that in pursuance of said acts, and of the instructions of the Secretary of the Treasury, the said agent, for and in behalf of the United States, agrees, upon the terms hereinafter contained, to lease to the said _____ from the _____ day of _____, 186____, to the _____ day of _____, 186____, the following described lands and premises, to wit: _____.

And the said _____ hereby agrees that one equal _____ part of the productions realized by the cultivation and working of the plantation aforesaid shall be promptly gathered, prepared and delivered to the authorized agent of the United States at _____, on or before the _____ day of _____, 186____, in proper packages and condition for transportation.

And the said _____ further agrees in relation to the employment and payment of freedmen worked upon the said plantation, that he will employ and pay them, and provide for their families, in compliance with the regulations of the Secretary of the Treasury, dated July 29, 1864, concerning the employment and general welfare of freedmen, which regulations are made a part of this agreement so far as they relate to employers and employed; and, further, that he will do all things required of him by the regulations of the Secretary of the Treasury concerning abandoned, captured, and confiscable property.

Signed, sealed, and delivered }
in presence of }

_____. [L. S.]
_____. [L. S.]

WHEN LEASE IS FOR HOUSES AND TENEMENTS ONLY.

VI. When the lease is for houses and tenements only, then it shall be in the above form to the words "to lease to the said _____," and instead of what follows therein insert as follows:

from the _____ day of _____, 18____, from month to month, either party hereto being at liberty to terminate this lease at the end of any month from the date hereof, the following described premises: _____.

And the said _____ hereby agrees to pay to the said agent _____ dollars per month, for each month from the date hereof, so long as he shall continue in possession of the said premises, and to pay the rent of each month in advance, and at the expiration of this lease as aforesaid to deliver possession of the said property to the said agent, or his successor, in as good condition as the same is now in, loss by fire or other unavoidable injury excepted.

Signed, sealed and delivered }
in presence of }

_____. [L. S.]
_____. [L. S.]

LEASES TO BE MADE IN TRIPPLICATE.

VII. All leases of lands, houses, and tenements shall be made in triplicate, one of which shall be retained by the lessee, one will be retained by the special agent making the lease, and one will be forwarded to the Secretary of the Treasury. A record will be made by each agent making a lease, containing a copy thereof, and any facts connected therewith which may affect the same. A copy of the record will also be made in a book kept by the supervising special agent for that purpose.

AGENT TO RECEIPT FOR RENTS.

VIII. Upon the receipt of products or money for rent, the agent receiving the same will indorse his receipt therefor upon the copy of the lease held by the lessee, and also give him a certified copy of the receipt, which the lessee will promptly forward to the Secretary of the Treasury.

ASSISTANT AGENTS TO KEEP RECORD OF RENTS RECEIVED.

IX. When products or money shall be received by an assistant special agent, he will make an entry in his books of account, stating the products or amount of money so received, the name of the person from whom received, and the lease upon account of which they are paid, the date of receipt, and any other facts connected therewith which should be recorded. He will promptly send the products or money so received, with a copy of the entry made, to the proper supervising special agent, who will credit the products or money in his books of account, and make an entry in each case similar to that above required, and send duplicate receipts in each case to the assistant special agent, who will retain one copy and send the other to the Secretary of the Treasury.

SUPERVISING AGENTS TO KEEP RECORD OF RENTS RECEIVED.

X. When the products or moneys are received by a supervising special agent, he will make the same entry above required of assistant special agents, in his books of account, and will send a copy thereof to the Secretary of the Treasury.

DESCRIPTION OF CONFISCABLE LANDS, TENEMENTS, ETC., TO BE KEPT.

XI. A careful description of all lands, houses, and tenements taken possession of by a supervising special agent, or by his direction, as confiscable, will be recorded by him in a book kept for that purpose, in which will be entered all allegations against the owner which are relied on for condemnation, together with the names and residence of the witnesses to substantiate them, a copy of which record in each case will be sent to the Secretary of the Treasury.

COPY OF RECORD OF CONFISCABLE LANDS, ETC., TO BE SENT TO UNITED STATES DISTRICT ATTORNEY IN CERTAIN CASES.

XII. When any such lands, houses, and tenements are situated in a district within jurisdiction of a federal court exercising its functions, a copy of the above record, together with a statement of any other facts known to the supervising special agent affecting the same, will be sent by him to the proper United States district attorney, that proceedings for confiscation may be instituted, but such agent will continue in charge of the property until relieved therefrom by order of the court in which such proceedings are instituted.

PRODUCTS RECEIVED FOR RENTS TO BE SOLD.

XIII. Supervising special agents will sell or dispose of all products received by them for rents, in the same manner and subject to the same regulations as are prescribed by the Secretary of the Treasury concerning the sale and disposition of captured, abandoned, and confiscable personal property.

MONEY RECEIVED FOR RENTS TO BE DEPOSITED.

XIV. All money arising from rents, after payment therefrom of any expenses that may be approved by the Secretary of the Treasury, will be deposited by the supervising special agents, with a designated United States depositary or assistant treasurer, and each supervising special agent will make a full record

of all his proceedings, and will report the same from time to time to the Secretary of the Treasury, and will render to him a monthly account current of all his transactions, accompanying the same with receipts or other vouchers, for all moneys paid out by him, referring to the letter of approval thereof from the Secretary of the Treasury.

EMPLOYMENT AND WELFARE OF FREEDMEN.

XV. In leasing abandoned and confiscable lands, provisions shall be made, as far as practicable, for the employment and general welfare of freedmen, and provision may be made in such leases, and also with those working their own lands and employing freedmen under rules established in relation thereto, for obtaining supplies free from the payment of the fee charged in other cases, and for the support of the helpless among such freedmen.

FREEDMEN.

Regulations providing for the employment and general welfare of all persons within the lines of national military occupation within insurrectionary States, formerly held as slaves, who are or shall become free.

AGENTS TO CARRY OUT THESE REGULATIONS.

I. The regulations relative to the employment and general welfare of freedmen will be carried into effect by the same agents and under the same supervision as are provided under the regulations concerning commercial intercourse

FREEDMEN'S HOME COLONIES.

II. There shall be established in each special agency one or more places to be known as "Freedmen's Home Colonies," where all freed persons within the agency may be received and provided for in pursuance of these regulations.

SUPERINTENDENT OF FREEDMEN—HIS DUTIES.

III. A superintendent of freedmen will be appointed for each one of these colonies, under the general direction of the proper supervising special agent. Superintendents will make such arrangements as shall be necessary at each colony to provide temporary shelter and care for persons received there, and also such buildings as are proper for the permanent use of those retained there; and will obtain such working animals and other agricultural implements of labor and other supplies as may be necessary and proper for the economical conduct of these establishments. They will also keep books of record in which shall be entered the name, age, condition, former owner, residence, and occupation of each person received in these colonies; also, the marriages, births, and deaths occurring therein; also, all departures, and by whom those departing are employed, for what purpose, at what place, and on what terms.

CLASSIFICATION OF FREEDMEN AND THEIR WAGES.

IV. All persons of proper age and condition to labor, when received, shall be classified by the superintendent as follows: Sound persons, over 18 and under 40 years of age, shall be classed as No. 1 hands; over 14 and under 18, and over 40 and under 55, No. 2; over 12 and under 14, and over 55, No. 3. Persons suffering from any physical defect or infirmity, but able to work, shall be

classed as he considers proper. The minimum rate of wages of No. 1 males, shall be \$25 per month; No. 2, \$20; No. 3, \$15. Nos. 1, 2, and 3 females, \$18, \$14, \$10. These rates shall not restrict mechanics and others from contracting for higher wages if they can do so.

EMPLOYMENT TO BE PROVIDED FOR FREEDMEN OF PROPER AGE.

V. Superintendents will see that all persons so received, registered, and classified, who are able to labor, are promptly provided with employment by lessees or others desiring their labor, upon the terms specified, and they will permit none over the age of twelve capable of labor to remain in idleness; and they will, as far as possible, obtain from planters and others the names and other particulars above specified, of all freed persons in their employ or within their knowledge in the district within which these colonies are located, a record of which shall be kept by them as above provided, and they will do what they consistently can to see that all such persons are provided with employment at rates equal to those above specified, and that the helpless among them are properly cared for.

APPLICATIONS FOR LABORERS TO BE RECEIVED AND RECORDED.

VI. Superintendents will receive and record all applications for the labor of freedmen, that those received may be promptly furnished with employment. Planters and others employing parents will be required to take their children with them, unless the parent prefers to have them remain, in which case superintendents will see that provision is made to apply sufficient of the wages of the parent to support the children at the colony.

WRITTEN AGREEMENTS TO BE MADE BETWEEN EMPLOYERS AND EMPLOYÉS AND CONDITIONS.

VII. Superintendents shall see that written agreements are made between the employer and the employé, by which, in addition to the wages above fixed, the employer shall agree to furnish, without charge, sufficient quarters for the laborers, a separate tenement for each family, with proper regard for sanitary condition, one acre of ground for garden purposes to each family, fuel, medical attendance, and schools for children; also, that laborers shall be paid for full time, unless they are sick or voluntarily neglect to work; that one-half their monthly wages shall be paid to the laborer during each month, and the other half at the end of the term of employment; that, in case the laborer violates his contract by voluntary absence or continued neglect to work, the half wages due to him shall be forfeited, one half to the employer, and one half to the government to aid in supporting the helpless; that any wages due to the laborers, under the agreement, shall be a first lien upon all crops produced, and that no shipment of products shall be made until the superintendent shall certify that all dues to laborers are paid or satisfactorily arranged; that no labor in excess of ten hours per day shall be required, but if more shall be performed at the request of the employer extra payment shall be made therefor; that the employers shall keep on hand and sell to their employés, at actual cost on the plantation, a sufficient supply of wholesome food and proper clothing for themselves and their families.

INTEREST IN PROFITS OF LABOR MAY BE GIVEN INSTEAD OF WAGES.

VIII. In case any person employing freedmen to labor on plantations shall wish to give an interest in the profits of their labor instead of the wages above fixed, and the laborers desire to accept the same, an agreement in writing may be made accordingly, subject to the approval of the proper superintendent.

Where civil courts are established within reach of parties complaining under these agreements, they may seek redress there; but if no such courts are within reach, then the complaining party may state his case to a superintendent, who, after hearing both parties, shall decide between them. Either party may appeal to the proper supervising special agent, whose decision shall be final.

CARE OF AGED AND INFIRM FREEDMEN.

IX. Aged or infirm freed persons, and orphan children under twelve years of age, and others unfit for regular labor who cannot be otherwise provided for, will be retained and provided for by superintendents, and each superintendent will see that all such persons under his care perform all such labor as is proper, considering their condition; and he will employ as many hands, at regular rates, as may be requisite for producing on the plantation all things that can be raised, necessary to the support of the establishment, and no more; and he will require all freed persons temporarily there to labor without wages, until they can be employed elsewhere. He will provide such medical attendance and schools as are necessary and proper.

HOME COLONIES MAY BE ASSIGNED TO ASSOCIATIONS UPON CERTAIN CONDITIONS.

X. Any association or combination of associations desiring to improve the condition of freedmen will have assigned to their care and general charge such freedmen's home colonies as they may desire, and as they can give satisfactory assurance of their ability to provide for. Superintendents for any such colonies will be appointed upon the nomination and in pursuance of the wishes of such associations, and every proper facility for the execution of their purposes will be given by the supervising and assistant special agents. Associations, desiring to operate under this clause, are notified that the Secretary reserves the right to revoke or modify this regulation whenever, in his judgment, the public interests will be promoted by such action.

RESERVATIONS OF LAND FOR FREEDMEN'S LABOR COLONIES.

XI. For the purpose of promoting habits of industry and self-reliance among freedmen, and to encourage them to locate in colonies, and to enable them to work advantageously, there will be reserved in the respective special agencies such contiguous, abandoned, and confiscable lands and plantations as may be proper for that purpose, for the exclusive use and cultivation of freedmen, which reservations will be called Freedmen's Labor Colonies. Over each of these colonies there will be appointed a superintendent for leasing small tracts therein to such freedmen as are able to work them; and such lessees shall be subject to the same conditions and entitled to the same rights and privileges as other lessees.

LABOR COLONIES MAY BE ASSIGNED TO ASSOCIATIONS ON CERTAIN CONDITIONS.

XII. Any association, or combination of associations, desiring to aid lessees in such colonies who have not sufficient means to cultivate without aid, will have set apart to their beneficiaries such part or the whole of any one of these colonies as they shall give satisfactory assurance of their ability to provide for; and in case they agree to provide the necessary working animals, agricultural implements, seeds, and other aid which may be necessary for the cultivation of the whole of any such colony, such superintendent will be appointed as may be desired by the association. Associations desiring to operate under this

clause are notified that the Secretary reserves the right to revoke or modify this regulation whenever, in his judgment, the public interests will be promoted by such action.

SCHOOLS WILL BE ESTABLISHED.

XIII. Schools will be established within these home and labor colonies sufficient for the education of all children there under the age of twelve years, teachers for which will be provided by the superintendent or by the association, as the case may be.

PENALTIES FOR ILL USAGE OF FREEDMEN.

XIV. Ill usage of freedmen by lessees or others employed by them will be regarded as sufficient ground for the forfeiture of the contract between lessee and laborer, or, if the case be an aggravated one, of the lease of a plantation. Superintendents will promptly and fully investigate complaints of this character, and if they prove to be well founded, they will annul the contract for labor as above.

If, in their opinion, this action is inadequate, they will report the case to the proper supervising special agent, who may, if he thinks proper, cancel the lease, subject to appeal to the general agent.

EXPENSES TO BE APPROVED BY SECRETARY—COPIES OF ALL PAPERS TO BE TRANSMITTED.

XV. All expenses must be authorized and approved by the Secretary of the Treasury. Each superintendent, on the first of every month, will furnish the Secretary of the Treasury and the proper supervising special agent with copies of all records, agreements, and other papers under his charge, and also a monthly statement of accounts of all receipts and expenditures, with vouchers for all money paid out. Supervising special agents will render a monthly account current of all receipts and expenditures within their respective agencies under these regulations, accompanied with vouchers for all money paid by them.

ORDER OF SECRETARY OF WAR.

[General Orders No. 88.]

WAR DEPARTMENT, WASHINGTON,
March 31, 1863.

For the purpose of more effectually preventing all commercial intercourse with insurrectionary States, except such as shall be authorized in pursuance of law, and of securing consistent, uniform, and efficient action in conducting such intercourse as shall be so authorized, and for the purpose of carrying out the provisions of an act of Congress entitled "An act to provide for the collection of abandoned property and for the prevention of frauds in insurrectionary States," approved March 12, 1863, it is hereby ordered:

I.

That no officer of the army of the United States, nor other person connected therewith, shall authorize or have any interest in the transportation of any goods, wares, or merchandise (except supplies belonging to or contracted for by the United States, designed for the military or naval forces thereof, and moving under military or naval orders, and except, also, sutlers' supplies and other things necessary for the use and comfort of the troops of the United States,

and moving under permits of the authorized officers of the Treasury Department) into any State declared by the President to be in insurrection; nor authorize nor have any interest in the purchase or sale therein of any goods or chattels, wares or merchandise, cotton, tobacco, or other product of the soil thereof, nor the transportation of the same, except as aforesaid, therefrom or therein; nor shall any such officer or person authorize, prohibit, or in any manner interfere with any such purchase or sale or transportation, which shall be conducted under the regulations of the Secretary of the Treasury, unless under some imperative military necessity, in the place or section where the same shall be conducted, or unless requested by an agent or some other authorized officer of the Treasury Department, in which case all commanders of military departments, districts, and posts, will render such aid in carrying out the provisions of the said act, and in enforcing due observance of the said regulations of the Secretary of the Treasury, as can be given without manifest injury to the public service.

II.

It is further ordered that every officer or private, or person employed in or with the regular or volunteer forces of the United States, who may receive or have under his control any property which shall have been abandoned by the owner or owners, or captured in any district declared to be in insurrection against the United States, including all property seized under military orders, excepting only such as shall be required for military use of the United States forces, shall promptly turn over all such property to the agent appointed by the Secretary of the Treasury to receive the same, who shall give duplicate receipts therefor.

And every such officer or private, or person employed in or with the regular or volunteer forces of the United States, shall also promptly turn over to such agent, in like manner, all receipts, bills of lading, and other papers, documents, and vouchers showing title to such property, or the right to the possession, control, or direction thereof; and he shall make such order, indorsement, or writing as he has power to make, to enable such agent to take possession of such property or the proceeds thereof. Arms, munitions of war, forage, horses, mules, wagons, beef-cattle, and supplies which are necessary in military operations, shall be turned over to the proper officers of the ordnance, or of the quartermaster, or of the commissary departments, respectively, for the use of the army. All other property abandoned or captured or seized, as aforesaid, shall be delivered to the agent appointed by the Secretary of the Treasury.

The officer receiving or turning over such property shall give the usual and necessary invoices, receipts, or vouchers therefor, and shall make regular returns thereof, as prescribed by the army regulations. The receipts of the agents of the Treasury Department shall be vouchers for all property delivered to them, and whenever called upon by the agent of the Treasury Department authorized to receive such abandoned or captured or seized property, as aforesaid, or the proceeds thereof, all persons employed in the military service will give him full information in regard thereto; and if requested by him so to do, they shall give him duplicates or copies of the reports and returns thereof, and of the receipts, invoices, and vouchers therefor.

And every officer of the army of the United States hereafter receiving abandoned or captured or seized property, or the proceeds thereof, or under whose order it may be applied to the use of the military forces, as aforesaid, shall, upon request of a duly authorized agent of the Treasury Department, render a written report, with invoices thereof, to said agent, in which he will specify the arms, supplies, or other munitions of war, retained for the use of the military forces as aforesaid, and also separately the property turned over to said agent, or which may have been sold or otherwise disposed of.

And in case a sale of any such property shall be made under his authority, or under the authority of any one subject to his order, he will so state, and will describe the property so sold, and will state when and where and by and to whom sold, and the amount received therefor, and what disposition was made of the proceeds.

And all officers of the army of the United States will at all times render to the agents appointed by the Secretary of the Treasury all such aid as may be necessary to enable them to take possession of and transport all such property, so far as can be done without manifest injury to the public service.

III.

All commanders of military departments, districts and posts, will, upon receipt of this order, revoke all existing orders within their respective commands conflicting or inconsistent herewith, or which permit or prohibit or in any manner interfere with any trade or transportation conducted under the regulations of the Secretary of the Treasury; and their attention is particularly directed to said regulations, prescribed March 31, 1863, and they will respectively make such orders as will insure strict observance of this order throughout their respective commands.

All expenses of transporting property herein referred to will be reported by the officers of the quartermaster's department, who furnish such transportation, to the agents of the Treasury Department, and also, through the ordinary channels, to the Quartermaster General at Washington, in order that the said expenses may be reimbursed from the proceeds of sales of such transported property.

EDWIN M. STANTON, *Secretary of War.*

WAR DEPARTMENT, July 29, 1864.

The attention of all officers and soldiers of the army of the United States, whether volunteer or regular, is specially directed to the regulations of the Secretary of the Treasury, approved by the President, dated July 29, 1864, and superseding the regulations of September 11, 1863; and they will in all respects observe general order of this department numbered 88, and dated March 31, 1863, with regard to said regulations of July 29, 1864, as if the same had been originally framed and promulgated with reference to them; and attention is called to the several acts of Congress appended hereto, and especially to sections 9 and 10 of the act approved July 2, 1864.

EDWIN M. STANTON, *Secretary of War.*

ORDER OF SECRETARY OF NAVY.

NAVY DEPARTMENT,
Washington, March 31, 1863.

For the purpose of more effectually preventing all commercial intercourse with insurrectionary States, except such as shall be authorized in pursuance of law, and of securing consistent, uniform, and efficient action in conducting such intercourse as shall be so authorized, and for the purpose of carrying out the provisions of an act of Congress entitled "An act to provide for the collection of abandoned property and for the prevention of frauds in insurrectionary States," approved March 12, 1863, it is hereby ordered—

I.

That no officer of the navy of the United States, nor other person connected therewith, shall authorize or have any interest in the transportation of any goods,

wares, or merchandise (except supplies belonging to or contracted for by the United States, designed for the military or naval forces thereof, and moving under military or naval orders, and except also sutlers' supplies and other things necessary for the use and comfort of the naval forces of the United States, and moving under permits of the authorized officers of the Treasury Department) into any State declared by the President to be in insurrection; nor authorize nor have any interest in the purchase or sale therein of any goods or chattels, wares or merchandise, cotton, tobacco, or other products of the soil thereof, nor the transportation of the same, except as aforesaid, therefrom or therein; nor shall any such officer or person authorize, prohibit, or in any manner interfere with any such purchase or sale or transportation which shall be conducted under the regulations of the Secretary of the Treasury, unless under some imperative military necessity in the place or section where the same shall be conducted, or unless requested by an agent or some other authorized officer of the Treasury Department, in which case all officers of the navy of the United States and other persons connected therewith will render such aid in carrying out the provisions of the said act and of the law, and in enforcing due observance of the said regulations of the Secretary of the Treasury as can be given without manifest injury to the public service.

II.

It is further ordered that every officer, sailor, or marine in the naval service of the United States who shall receive or have under his control any property which shall have been abandoned by the owner or owners, or captured in any district declared to be in insurrection against the United States, including all property seized in any such district, under naval orders, excepting only such as shall be required for the use of the naval forces of the United States, and as is excluded by the act of March 12, 1863, shall promptly turn over all such property to the agent appointed by the Secretary of the Treasury to receive the same, who shall give receipts therefor, if desired.

And every such officer, sailor, or marine shall also turn over to such agent in like manner all receipts, bills of lading, and other papers, documents, and vouchers showing title to such property, or the right to the possession, control, or direction thereof; and he shall make such order, indorsement, or writing as he has power to make to enable such agent to take possession of such property, or the proceeds thereof. Arms, munitions of war, forage, horses, mules, wagons, beef-cattle and supplies which are necessary in naval operations, shall be turned over to the proper officers for the use of the navy. All other property abandoned, captured, or seized, as aforesaid, shall be delivered to the said agent of the Treasury Department.

The officer receiving or turning over such property shall give the usual and necessary invoices, receipts or vouchers therefor, and shall make regular returns thereof as prescribed by the navy regulations. The receipts of the agents of the Treasury Department shall be vouchers for all property delivered to them; and whenever called upon by the said agent of the Treasury Department authorized to receive such abandoned, or captured, or seized property, as aforesaid, or the proceeds thereof, all persons employed in the naval service of the United States will give him full information in regard thereto; and if requested by him so to do, they shall give him duplicates or copies of the reports and returns thereof, and of the receipts, invoices, and vouchers therefor.

And every officer of the navy of the United States hereafter receiving abandoned, or captured, or seized property in any insurrectionary State as aforesaid, or the proceeds thereof, or under whose order it may be applied to the use of the naval forces as aforesaid, shall, upon request of an agent appointed by the Secretary of the Treasury as aforesaid, render a written report, with invoices thereof,

to said agent, in which he will specify the arms, supplies, or other munitions of war retained for use of the naval forces, as aforesaid, and also, separately, the property turned over to said agent, or which may have been sold or otherwise disposed of. And in case a sale of any such property shall be made under his authority, or under the authority of any one subject to his order, he will so state, and will describe the property so sold, and will state when and where, and by and to whom sold, and the amount received therefor, and what disposition was made of the proceeds.

And all officers of the navy of the United States will, at all times, render to the agents appointed by the Secretary of the Treasury all such aid as may be necessary to enable them to take possession of any abandoned, or captured, or seized property aforesaid, and in transporting the same, so far as can be done without manifest injury to the public service.

All expenses of transporting property herein referred to will be reported by the officers who furnish the transportation to the agent of the Treasury Department, and also, through the proper channels, to the Navy Department at Washington, in order that the expenses may be reimbursed from the proceeds of sales of such transported property.

III.

All naval officers in command of squadrons, vessels, or stations, will, upon receipt of this order, revoke all existing orders throughout their respective commands conflicting or inconsistent herewith, or which permit, or prohibit, or in any manner interfere with any trade or transportation conducted under the regulations of the Secretary of the Treasury not understood as applying to any lawful maritime prize by the naval forces of the United States; and their attention is particularly directed to said regulations, prescribed March 31, 1863, and they will respectively make such orders as will insure strict observance of this order throughout their respective commands.

GIDEON WELLES,
Secretary of the Navy.

NAVY DEPARTMENT,
July 29, 1864.

The attention of all officers, sailors and marines of the navy of the United States is especially directed to the regulations of the Secretary of the Treasury, approved by the President, dated July 29, 1864, and superseding the regulations of September 13, 1863, and they will, in all respects, observe the order of this department, dated March 31, 1863, with regard to said regulations of July 29, 1864, as if the same had been originally promulgated in reference to them; and attention is called to the several acts of Congress appended hereto, and especially to sections 9 and 10 of the said act approved July 2, 1864.

GIDEON WELLES,
Secretary of the Navy.

ORDER OF QUARTERMASTER GENERAL.

[General Orders No. 32.]

QUARTERMASTER GENERAL'S OFFICE,
Washington City, August 4, 1864.

I. All officers of the quartermaster's department, upon receiving from the duly authorized agents of the Treasury Department written application for the use of transportation by land or water for collecting and forwarding to market

abandoned, captured, and confiscable property, under the regulations of the Secretary of the Treasury of 29th of July, 1864, will submit such applications to their immediate commander, with such explanation as to the available means of transportation on hand, and the quantity called for by the application, as will enable the commanding officer to decide whether it can be furnished without interference with or injury to the military service or operations of the troops under his command.

If approved by the commander, the transportation will be furnished.

II. Of all actual expenditures incurred by the quartermaster's department in executing this order, accurate account will be kept, which will be transmitted to the Quartermaster General, with full explanations, in order that the appropriation of the quartermaster's department may be reimbursed by the Treasury Department out of the proceeds of sales of property collected under this order.

No charge will be made for the use of steamers and sail vessels for the transportation or collection of such property, unless there is detention during the time of collecting, loading, or discharging the property.

For all time thus consumed, the proper charges, as of time of chartered vessels, of crews, and for coal and stores consumed, will be made.

M. C. MEIGS,
Bvt. Maj. Gen. and Q. M. Gen.

PROCLAMATIONS OF THE PRESIDENT.

[August 16, 1861.]

BY THE PRESIDENT OF THE UNITED STATES OF AMERICA.

A PROCLAMATION.

Whereas, on the fifteenth day of April, eighteen hundred and sixty-one, the President of the United States, in view of an insurrection against the laws, Constitution, and government of the United States, which had broken out within the States of South Carolina, Georgia, Alabama, Florida, Mississippi, Louisiana, and Texas, and in pursuance of the provisions of the act entitled "An act to provide for calling forth the militia to execute the laws of the Union, suppress insurrections, and repel invasions, and to repeal the act now in force for that purpose," approved February twenty-eight, seventeen hundred and ninety-five, did call forth the militia to suppress said insurrection, and to cause the laws of the Union to be duly executed, and the insurgents have failed to disperse by the time directed by the President; and whereas such insurrection has since broken out, and yet exists, within the States of Virginia, North Carolina, Tennessee, and Arkansas; and whereas the insurgents in all the said States claim to act under the authority thereof, and such claim is not disclaimed or repudiated by the persons exercising the functions of government in such State or States, or in the part or parts thereof in which such combinations exist, nor has such insurrection been suppressed by said States:

Now, therefore, I, Abraham Lincoln, President of the United States, in pursuance of an act of Congress approved July thirteen, eighteen hundred and sixty-one, do hereby declare that the inhabitants of the said States of Georgia, South Carolina, Virginia, North Carolina, Tennessee, Alabama, Louisiana, Texas, Arkansas, Mississippi, and Florida, (except the inhabitants of that part of the State of Virginia lying west of the Alleghany mountains, and of such other parts of that State and the other States hereinbefore named as may maintain a loyal adhesion to the Union and the Constitution, or may be, from time to time, occupied and controlled by forces of the United States engaged in the

dispersion of said insurgents,) are in a state of insurrection against the United States, and that all commercial intercourse between the same and the inhabitants thereof, with the exceptions aforesaid, and the citizens of other States and other parts of the United States, is unlawful, and will remain unlawful until such insurrection shall cease or has been suppressed; that all goods and chattels, wares and merchandise, coming from any of said States, with the exceptions aforesaid, into other parts of the United States, without the special license and permission of the President, through the Secretary of the Treasury, or proceeding to any of said States, with the exceptions aforesaid, by land or water, together with the vessel or vehicle conveying the same, or conveying persons to or from said States, with said exceptions, will be forfeited to the United States; and that, from and after fifteen days from the issuing of this proclamation, all ships and vessels belonging in whole or in part to any citizen or inhabitant of any of said States, with said exceptions, found at sea or in any port of the United States, will be forfeited to the United States; and I hereby enjoin upon all district attorneys, marshals, and officers of the revenue and of the military and naval forces of the United States to be vigilant in the execution of said act, and in the enforcement of the penalties and forfeitures imposed or declared by it; leaving any party who may think himself aggrieved thereby to his application to the Secretary of the Treasury for the remission of any penalty or forfeiture, which the said Secretary is authorized by law to grant, if, in his judgment, the special circumstances of any case shall require such remission.

In witness whereof I have hereunto set my hand, and caused the seal of the United States to be affixed.

Done at the city of Washington, this sixteenth day of August, in the year [L. S.] of our Lord eighteen hundred and sixty-one, and of the independence of the United States of America the eighty-sixth.

ABRAHAM LINCOLN.

By the President:

WILLIAM H. SEWARD, *Secretary of State.*

[July 1, 1862.]

BY THE PRESIDENT OF THE UNITED STATES.

A PROCLAMATION.

Whereas, in and by the second section of an act of Congress passed on the 7th day of June, A. D. 1862, entitled "An act for the collection of direct taxes in insurrectionary districts within the United States, and for other purposes," it is made the duty of the President to declare, on or before the first day of July then next following, by his proclamation, in what State and parts of States insurrection exists:

Now, therefore, be it known that I, Abraham Lincoln, President of the United States of America, do hereby declare and proclaim that the States of South Carolina, Florida, Georgia, Alabama, Louisiana, Texas, Mississippi, Arkansas, Tennessee, North Carolina, and the State of Virginia, except the following counties: Haneock, Brooke, Ohio, Marshal, Wetzel, Marion, Monongalia, Preston, Taylor, Pleasants, Tyler, Ritchie, Doddridge, Harrison, Wood, Jackson, Wirt, Roane, Calhoun, Gilmore, Barbour, Tucker, Lewis, Braxton, Upshur, Randolph, Mason, Putnam, Kanawha, Clay, Nicholas, Cabell, Wayne, Boone, Logan, Wyoming, Webster, Fayette, and Raleigh, are now in insurrection and rebellion, and by reason thereof the civil authority of the United States is obstructed, so that the provisions of the "Act to provide increased revenue from imports, to pay the interest on the public debt, and for other purposes," approved August fifth, eighteen hundred and sixty-one, cannot be peaceably executed, and that the taxes legally chargeable upon real estate under the act

last aforesaid, lying within the States and part of States as aforesaid, together with a penalty of fifty per centum of said taxes, shall be a lien upon the tracts or lots of the same, severally charged, till paid.

In witness whereof I have hereunto set my hand and caused the seal of the United States to be affixed.

Done in the city of Washington this first day of July, in the year [L. S.] of our Lord one thousand eight hundred and sixty-two, and of the independence of the United States of America the eighty-sixth.

ABRAHAM LINCOLN.

By the President:

F. W. SEWARD,

Acting Secretary of State.

[March 31, 1863.]

BY THE PRESIDENT OF THE UNITED STATES OF AMERICA.

A PROCLAMATION.

Whereas, in pursuance of the act of Congress approved July 13, 1861, I did by proclamation, dated August 16, 1861, declare that the inhabitants of the States of Georgia, South Carolina, Virginia, North Carolina, Tennessee, Alabama, Louisiana, Texas, Arkansas, Mississippi, and Florida, (except the inhabitants of that part of Virginia lying west of the Alleghany mountains, and of such other parts of that State, and the other States hereinbefore named, as might maintain a loyal adhesion to the Union and Constitution, or might be from time to time occupied and controlled by forces of the United States engaged in the dispersion of said insurgents,) were in a state of insurrection against the United States, and that all commercial intercourse between the same and the inhabitants thereof, with the exceptions aforesaid, and the citizens of other States and other parts of the United States, was unlawful, and would remain unlawful until such insurrection should cease or be suppressed, and that all goods and chattels, wares and merchandise, coming from any of said States, with the exceptions aforesaid, into other parts of the United States, without the license and permission of the President, through the Secretary of the Treasury, or proceeding to any of said States, with the exceptions aforesaid, by land or water, together with the vessel or vehicle conveying the same to or from said States, with the exceptions aforesaid, would be forfeited to the United States:

And whereas experience has shown that the exceptions made in and by said proclamation embarrass the due enforcement of said act of July 13, 1861, and the proper regulation of the commercial intercourse authorized by said act with the loyal citizens of said States:

Now, therefore, I, Abraham Lincoln, President of the United States, do hereby revoke the said exceptions, and declare that the inhabitants of the States of Georgia, South Carolina, North Carolina, Tennessee, Alabama, Louisiana, Texas, Arkansas, Mississippi, Florida, and Virginia, (except the forty-eight counties of Virginia designated as West Virginia, and except, also, the ports of New Orleans, Key West, Port Royal, and Beaufort, in North Carolina,) are in a state of insurrection against the United States, and that all commercial intercourse, not licensed and conducted as provided in said act, between the said States and the inhabitants thereof, with the exceptions aforesaid, and the citizens of other States and other parts of the United States, is unlawful, and will remain unlawful until such insurrection shall cease or has been suppressed, and notice thereof has been duly given by proclamation; and all cotton, tobacco,

and other products, and all other goods and chattels, wares and merchandise, coming from any of said States, with the exceptions aforesaid, into other parts of the United States, or proceeding to any of said States, with the exceptions aforesaid, without the license and permission of the President, through the Secretary of the Treasury, will, together with the vessel or vehicle conveying the same, be forfeited to the United States.

In witness whereof I have hereunto set my hand and caused the seal of the United States to be affixed. Done at the city of Washington this [L. S.] thirty-first day of March, A. D. 1863, and of the independence of the United States of America the eighty-seventh.

ABRAHAM LINCOLN.

By the President:

WILLIAM H. SEWARD,

Secretary of State.

[December 8, 1863.]

BY THE PRESIDENT OF THE UNITED STATES.

A PROCLAMATION.

Whereas, in and by the Constitution of the United States, it is provided that the President "shall have power to grant reprieves and pardons for offences against the United States, except in cases of impeachment;" and

Whereas a rebellion now exists whereby the loyal State governments of several States have for a long time been subverted, and many persons have committed and are now guilty of treason against the United States; and

Whereas, with reference to said rebellion and treason, laws have been enacted by Congress, declaring forfeitures and confiscation of property and liberation of slaves, all upon terms and conditions therein stated, and also declaring that the President was thereby authorized at any time thereafter, by proclamation, to extend to persons who may have participated in the existing rebellion, in any State or part thereof, pardon and amnesty, with such exceptions and at such times and on such conditions as he may deem expedient for the public welfare; and

Whereas the congressional declaration for limited and conditional pardon accords with well-established judicial exposition of the pardoning power; and

Whereas, with reference to said rebellion, the President of the United States has issued several proclamations, with provisions in regard to the liberation of slaves; and

Whereas it is now desired by some persons heretofore engaged in said rebellion to resume their allegiance to the United States, and to reinaugurate loyal State governments within and for their respective States:

Therefore, I, Abraham Lincoln, President of the United States, do proclaim, declare, and make known to all persons who have, directly or by implication, participated in the existing rebellion, except as hereinafter excepted, that a full pardon is hereby granted to them and each of them, with restoration of all rights of property, except as to slaves, and in property cases where rights of third parties shall have intervened, and upon the condition that every such person shall take and subscribe an oath, and thenceforward keep and maintain said oath inviolate; and which oath shall be registered for permanent preservation, and shall be of the tenor and effect following, to wit:

"I, _____, do solemnly swear, in presence of Almighty God, that I will henceforth faithfully support, protect, and defend the Constitution of the

United States, and the Union of the States thereunder; and that I will, in like manner, abide by and faithfully support all acts of Congress passed during the existing rebellion with reference to slaves, so long and so far as not repealed, modified, or held void by Congress, or by decision of the Supreme Court; and that I will, in like manner, abide by and faithfully support all proclamations of the President made during the existing rebellion having reference to slaves, so long and so far as not modified or declared void by decision of the Supreme Court. So help me God."

The persons excepted from the benefits of the foregoing provisions are all who are, or shall have been, civil or diplomatic officers or agents of the so-called confederate government; all who have left judicial stations under the United States to aid the rebellion; all who are, or shall have been, military or naval officers of said so-called confederate government above the rank of colonel in the army, or of lieutenant in the navy; all who left seats in the United States Congress to aid the rebellion; all who resigned commissions in the army or navy of the United States, and afterwards aided the rebellion; and all who have engaged in any way in treating colored persons, or white persons in charge of such, otherwise than lawfully as prisoners of war, and which persons may have been found in the United States service as soldiers, seamen, or in any other capacity.

And I do further proclaim, declare, and make known, that whenever, in any of the States of Arkansas, Texas, Louisiana, Mississippi, Tennessee, Alabama, Georgia, Florida, South Carolina, and North Carolina, a number of persons, not less than one-tenth in number of the votes cast in such State at the Presidential election of the year of our Lord one thousand eight hundred and sixty, each having taken the oath aforesaid, and not having since violated it, and being a qualified voter by the election law of the State existing immediately before the so-called act of secession, and excluding all others, shall re-establish a State government which shall be republican, and in nowise contravening said oath, such shall be recognized as the true government of the State, and the State shall receive thereunder the benefits of the constitutional provision which declares that "the United States shall guaranty to every State in this Union a republican form of government, and shall protect each of them against invasion; and on application of the legislature, or the executive, (when the legislature cannot be convened,) against domestic violence."

And I do further proclaim, declare, and make known that any provision which may be adopted by such State government in relation to the freed people of such State, which shall recognize and declare their permanent freedom, provide for their education, and which may yet be consistent, as a temporary arrangement, with their present condition as a laboring, landless, and homeless class, will not be objected to by the national Executive. And it is suggested as not improper, that, in constructing a loyal State government in any State, the name of the State, the boundary, the subdivisions, the constitution, and the general code of laws, as before the rebellion, be maintained, subject only to the modifications made necessary by the conditions hereinbefore stated, and such others, if any, not contravening said conditions, and which may be deemed expedient by those framing the new State government.

To avoid misunderstanding, it may be proper to say that this proclamation, so far as it relates to State governments, has no reference to States where loyal State governments have all the while been maintained. And for the same reason, it may be proper to further say, that whether members sent to Congress from any State shall be admitted to seats constitutionally rests exclusively with the respective houses, and not to any extent with the Executive. And still further, that this proclamation is intended to present to the people of the States wherein the national authority has been suspended, and loyal State governments have been subverted, a mode in and by which the national authority and loyal State governments may be re-established within said States, or in any of them; and

while the mode presented is the best the Executive can suggest, with his present impressions, it must not be understood that no other possible mode would be acceptable.

Given under my hand at the city of Washington, the eighth day of December, A. D. one thousand eight hundred and sixty-three, and of the independence of the United States of America the eighty-eighth.

ABRAHAM LINCOLN.

By the President :

WILLIAM H. SEWARD,

Secretary of State.

ACTS OF CONGRESS.

AN ACT, approved March 2, 1799, to regulate the collection of duties on imports and tonnage, referred to in 5th section of the act approved May 20, 1862, and 4th section of the act approved March 12, 1863, appended hereto.

SEC 91. *And be it further enacted*, That all fines, penalties, and forfeitures recovered by virtue of this act (and not otherwise appropriated) shall, after deducting all proper costs and charges, be disposed of as follows: one moiety shall be for the use of the United States, and be paid into the treasury thereof by the collector receiving the same; the other moiety shall be divided between, and paid in equal proportions to, the collector and naval officer of the district and surveyor of the port wherein the same shall have been incurred, or to such of the said officers as there may be in the said district; and in districts where only one of the aforesaid officers shall have been established, the said moiety shall be given to such officer:

Provided, nevertheless, That in all cases where such penalties, fines, and forfeitures shall be recovered in pursuance of information given to such collector by any person other than the naval officer or surveyor of the district, the one-half of such moiety shall be given to such informer, and the remainder thereof shall be disposed of between the collector, naval officer, and surveyor or surveyors, in manner aforesaid:

Provided, also, That where any fines, forfeitures, and penalties incurred by virtue of this act are recovered, in consequence of any information given by any officer of a revenue cutter, they shall, after deducting all proper costs and charges, be disposed of as follows: one-fourth part shall be for the use of the United States, and paid into the treasury thereof in manner as before directed; one-fourth part for the officers of the customs, to be distributed as hereinbefore set forth; and the remainder thereof to the officers of such cutter, to be divided among them agreeably to their pay:

And provided, likewise, That whenever a seizure, condemnation, and sale of goods, wares, or merchandise shall take place within the United States, and the value thereof shall be less than two hundred and fifty dollars, that part of the forfeiture which accrues to the United States, or so much thereof as may be necessary, shall be applied to the payment of the cost of prosecution.

And be it further provided, That if any officer or other person entitled to a part or share of any of the fines, penalties, or forfeitures incurred in virtue of this act shall be necessary as a witness on the trial for such fine, penalty, or forfeiture, such officer or other person may be a witness on the said trial; but in such case he shall not receive nor be entitled to any part or share of the said fine, penalty, or forfeiture, and the part or share to which he otherwise would have been entitled shall revert to the United States.

Approved March 2, 1799.

AN ACT, approved July 13, 1861, further to provide for the collection of duties on imports, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That whenever it shall, in the judgment of the President, by reason of unlawful combinations of persons in opposition to the laws of the United States, become impracticable to execute the revenue laws and collect the duties on imports by ordinary means, in the ordinary way, at any port of entry in any collection district, he is authorized to cause such duties to be collected at any port of delivery in said district until such obstruction shall cease; and in such cases the surveyors at said ports of delivery shall be clothed with all the powers and be subject to all the obligations of collectors at ports of entry; and the Secretary of the Treasury, with the approbation of the President, shall appoint such number of weighers, gaugers, measurers, inspectors, appraisers, and clerks, as may be necessary, in his judgment, for the faithful execution of the revenue laws at said ports of delivery, and shall fix and establish the limits within which such ports of delivery are constituted ports of entry, as aforesaid; and all the provisions of law regulating the issue of marine papers, the coasting trade, the warehousing of imports, and collection of duties, shall apply to the ports of entry so constituted in the same manner as they do to ports of entry established by the laws now in force.

SEC. 2. *And be it further enacted,* That if, from the cause mentioned in the foregoing section, in the judgment of the President, the revenue from duties on imports cannot be effectually collected at any port of entry in any collection district, in the ordinary way and by the ordinary means, or by the course provided in the foregoing section, then and in that case he may direct that the custom-house for the district be established in any secure place within said district, either on land or on board any vessel in said district, or at sea near the coast; and in such case the collector shall reside at such place, or on shipboard, as the case may be, and there detain all vessels and cargoes arriving within or approaching said district, until the duties imposed by law on said vessels and their cargoes are paid in cash: *Provided*, That if the owner or consignee of the cargo on board any vessel detained as aforesaid, or the master of said vessel, shall desire to enter a port of entry in any other district of the United States where no such obstructions to the execution of the laws exist, the master of such vessel may be permitted so to change the destination of the vessel and cargo in his manifest, whereupon the collector shall deliver him a written permit to proceed to the port so designated: *And provided further*, That the Secretary of the Treasury shall, with the approbation of the President, make proper regulations for the enforcement on shipboard of such provisions of the laws regulating the assessment and collection of duties as in his judgment may be necessary and practicable.

SEC. 3. *And be it further enacted,* That it shall be unlawful to take any vessel or cargo detained as aforesaid from the custody of the proper officers of the customs, unless by process of some court of the United States; and in case of any attempt otherwise to take such vessel or cargo by any force, or combination, or assemblage of persons, too great to be overcome by the officers of the customs, it shall and may be lawful for the President, or such person or persons as he shall have empowered for that purpose, to employ such part of the army or navy or militia of the United States, or such force of citizen volunteers, as may be deemed necessary, for the purpose of preventing the removal of such vessel or cargo, and protecting the officers of the customs in retaining the custody thereof.

SEC. 4. *And be it further enacted,* That if, in the judgment of the President, from the cause mentioned in the first section of this act, the duties upon imports in any collection district cannot be effectually collected by the ordinary means

and in the ordinary way, or in the mode and manner provided in the foregoing section of this act, then and in that case the President is hereby empowered to close the port or ports of entry in said district, and in such case give notice thereof by proclamation ; and thereupon all right of importation, warehousing, and other privileges incident to ports of entry, shall cease and be discontinued at such port so closed, until opened by the order of the President on the cessation of such obstructions ; and if, while said ports are so closed, any ship or vessel from beyond the United States, or having on board any articles subject to duties, shall enter or attempt to enter any such port, the same, together with its tackle, apparel, furniture, and cargo, shall be forfeited to the United States.

SEC. 5. *And be it further enacted,* That whenever the President, in pursuance of the provisions of the second section of the act entitled "An act to provide for calling forth the militia to execute the laws of the Union, suppress insurrections, and repel invasions, and to repeal the act now in force for that purpose," approved February twenty-eight, seventeen hundred and ninety-five, shall have called forth the militia to suppress combinations against the laws of the United States, and to cause the laws to be duly executed, and the insurgents shall have failed to disperse by the time directed by the President, and when said insurgents claim to act under the authority of any State or States, and such claim is not disclaimed or repudiated by the persons exercising the functions of government in such State or States, or in the part or parts thereof in which said combination exists, nor such insurrection suppressed by said State or States, then and in such case it may and shall be lawful for the President, by proclamation, to declare that the inhabitants of such State, or any section or part thereof, where such insurrection exists, are in a state of insurrection against the United States ; and thereupon all commercial intercourse by and between the same and the citizens thereof and the citizens of the rest of the United States shall cease and be unlawful so long as such condition of hostility shall continue; and all goods and chattels, wares and merchandise, coming from said State or section into the other parts of the United States, and all proceeding to such State or section by land or water, shall, together with the vessel or vehicle conveying the same, or conveying persons to or from such State or section, be forfeited to the United States : *Provided, however,* That the President may, in his discretion, license and permit commercial intercourse with any such part of said State or section, the inhabitants of which are so declared in a state of insurrection, in such articles, and for such time, and by such persons, as he, in his discretion, may think most conducive to the public interest ; and such intercourse, so far as by him licensed, shall be conducted and carried on only in pursuance of rules and regulations prescribed by the Secretary of the Treasury. And the Secretary of the Treasury may appoint such officers, at places where officers of the customs are not now authorized by law, as may be needed to carry into effect such licenses, rules, and regulations ; and officers of the customs and other officers shall receive for services under this section, and under said rules and regulations, such fees and compensation as are now allowed for similar service under other provisions of law.

SEC. 6. *And be it further enacted,* That from and after fifteen days after the issuing of said proclamation, as provided in the last foregoing section of this act, any ship or vessel belonging in whole or in part to any citizen or inhabitant of said State or part of a State whose inhabitants are so declared in a state of insurrection, found at sea, or in any port of the rest of the United States, shall be forfeited to the United States.

SEC. 7. *And be it further enacted,* That, in the execution of the provisions of this act, and of the other laws of the United States providing for the collection of duties on imports and tonnage, it may and shall be lawful for the President, in addition to the revenue cutters in service, to employ in aid thereof such other suitable vessels as may, in his judgment, be required.

SEC. 8. And be it further enacted, Thatt he forfeitures and penalties incurred by virtue of this act may be mitigated or remitted, in pursuance of the authority vested in the Secretary of the Treasury by the act entitled "An act providing for mitigating or remitting the forfeitures, penalties, and disabilities accruing in certain cases therein mentioned," approved March third, seventeen hundred and ninety-seven, or, in cases where special circumstances may seem to require it, according to regulations to be prescribed by the Secretary of the Treasury.

SEC. 9. And be it further enacted, That proceedings on seizures for forfeitures under this act may be pursued in the courts of the United States in any district into which the property so seized may be taken and proceedings instituted; and such courts shall have and entertain as full jurisdiction over the same as if the seizure was made in that district.

Approved July 13, 1861.

AN ACT, approved May 20, 1862, supplementary to an act approved on the thirteenth July, eighteen hundred and sixty-one, entitled "An act to provide for the collection of uties on imports, and for other purposes"

Be it enacted by the Senate and House of Representatires of the United States of America in Congress assembled, That the Secretary of the Treasury, in addition to the powers conferred upon him by the act of the thirteenth July, eighteen hundred and sixty-one, be, and he is hereby, authorized to refuse a clearance to any vessel or other vehicle laden with goods, wares, and merchandise destined for a foreign or domestic port, whenever he shall have satisfactory reason to believe that such goods, wares, or merchandise, or any part thereof, whatever may be their ostensible destination, are intended for ports or places in possession or under control of insurgents against the United States; and if any vessel or other vehicle for which a clearance or permit shall have been refused by the Secretary of the Treasury or by his order, as aforesaid, shall depart or attempt to depart for a foreign or domestic port without being duly cleared or permitted, such vessel or other vehicle, with her tackle, apparel, furniture, and cargo, shall be forfeited to the United States.

SEC. 2. And be it further enacted, That whenever a permit or clearance is granted for either a foreign or domestic port, it shall be lawful for the collector of the customs granting the same, if he shall deem it necessary, under the circumstances of the case, to require a bond to be executed by the master or the owner of the vessel, in a penalty equal to the value of the cargo, and with sureties to the satisfaction of such collector, that the said cargo shall be delivered at the destination for which it is cleared or permitted, and that no part thereof shall be used in affording aid or comfort to any person or parties in insurrection against the authority of the United States.

SEC. 3. And be it further enacted, That the Secretary of the Treasury be, and he is hereby, further empowered to prohibit and prevent the transportation in any vessel or upon any railroad, turnpike, or other road or means of transportation within the United States, of any goods, wares, or merchandise, of whatever character, and whatever may be the ostensible destination of the same, in all cases where there shall be satisfactory reasons to believe that such goods, wares, or merchandise are intended for any place in the possession or under the control of insurgents against the United States, or that there is imminent danger that such goods, wares, or merchandise will fall into the possession or under the control of such insurgents; and he is further authorized, in all cases where he shall deem it expedient so to do, to require reasonable security to be given that goods, wares, or merchandise shall not be transported to any place under iusurrectionary control, and shall not, in any way, be used to give

aid or comfort to such insurgents; and he may establish all such general or special regulations as may be necessary or proper to carry into effect the purposes of this act; and if any goods, wares, or merchandise shall be transported in violation of this act, or of any regulation of the Secretary of the Treasury established in pursuance thereof, or if any attempt shall be made so to transport them, all goods, wares, or merchandise so transported or attempted to be transported shall be forfeited to the United States.

SEC. 4. And be it further enacted, That the proceedings for the penalties and forfeitures accruing under this act may be pursued, and the same may be mitigated or remitted, by the Secretary of the Treasury, in the modes prescribed by the eighth and ninth sections of the act of July thirteenth, eighteen hundred and sixty-one, to which this act is supplementary.

SEC. 5. And be it further enacted, That the proceeds of all penalties and forfeitures incurred under this act, or the act to which this is supplementary, shall be distributed in the manner provided by the ninety-first section of the act of March second, seventeen hundred and ninety-nine, entitled "An act to regulate the collection of duties on imports and tonnage."

Approved May 20, 1862.

AN ACT, approved July 17, 1862, to suppress insurrection, to punish treason and rebellion, to seize and confiscate the property of rebels, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That every person who shall hereafter commit the crime of treason against the United States, and shall be adjudged guilty thereof, shall suffer death, and all his slaves, if any, shall be declared and made free; or, at the discretion of the court, he shall be imprisoned for not less than five years and fined not less than ten thousand dollars, and all his slaves, if any, shall be declared and made free; said fine shall be levied and collected on any or all of the property, real and personal, excluding slaves, of which the said person so convicted was the owner at the time of committing the said crime, any sale or conveyance to the contrary notwithstanding.

SEC. 2. And be it further enacted, That if any person shall hereafter incite, set on foot, assist or engage in any rebellion or insurrection against the authority of the United States, or the laws thereof, or shall give aid or comfort thereto, or shall engage in, or give aid and comfort to, any such existing rebellion or insurrection, and be convicted thereof, such person shall be punished by imprisonment for a period not exceeding ten years, or by a fine not exceeding ten thousand dollars, and by the liberation of all his slaves, if any he have; or by both of said punishments, at the discretion of the court.

SEC. 3. And be it further enacted, That every person guilty of either of the offences described in this act shall be forever incapable and disqualified to hold any office under the United States.

SEC. 4. And be it further enacted, That this act shall not be construed in any way to affect or alter the prosecution, conviction, or punishment of any person or persons guilty of treason against the United States before the passage of this act, unless such person is convicted under this act.

SEC. 5. And be it further enacted, That, to insure the speedy termination of the present rebellion, it shall be the duty of the President of the United States to cause the seizure of all the estate and property, money, stocks, credits, and effects of the persons hereinafter named in this section, and to apply and use the same and the proceeds thereof for the support of the army of the United States—that is to say :

First. Of any person hereafter acting as an officer of the army or navy of the rebels in arms against the government of the United States.

Secondly. Of any person hereafter acting as president, vice-president, member of congress, judge of any court, cabinet officer, foreign minister, commissioner or consul of the so-called Confederate States of America.

Thirdly. Of any person acting as governor of a State, member of a convention or legislature, or judge of any court of any of the so-called Confederate States of America.

Fourthly. Of any person who, having held an office of honor, trust, or profit in the United States, shall hereafter hold an office in the so-called Confederate States of America.

Fifthly. Of any person hereafter holding an office or agency under the government of the so-called Confederate States of America, or under any of the several States of the said confederacy, or the laws thereof, whether such office or agency be national, state, or municipal in its name or character: *Provided*, That the persons thirdly, fourthly, and fifthly above described shall have accepted their appointment or election since the date of the pretended ordinance of secession of the State, or shall have taken an oath of allegiance to or to support the constitution of the so-called Confederate States.

Sixthly. Of any person who, owning property in any loyal State or Territory of the United States, or in the District of Columbia, shall hereafter assist and give aid and comfort to such rebellion; and all sales, transfers, or conveyances of any such property shall be null and void; and it shall be a sufficient bar to any suit brought by such person for the possession or the use of such property, or any of it, to allege and prove that he is one of the persons described in this section.

SEC. 6. *And be it further enacted*, That if any person within any State or Territory of the United States, other than those named as aforesaid, after the passage of this act, being engaged in armed rebellion against the government of the United States, or aiding or abetting such rebellion, shall not, within sixty days after public warning and proclamation duly given and made by the President of the United States, cease to aid, countenance, and abet such rebellion, and return to his allegiance to the United States, all the estate and property, moneys, stocks, and credits of such person shall be liable to seizure as aforesaid, and it shall be the duty of the President to seize and use them as aforesaid or the proceeds thereof. And all sales, transfers, or conveyances of any such property after the expiration of the said sixty days from the date of such warning and proclamation, shall be null and void; and it shall be a sufficient bar to any suit brought by such person for the possession or the use of such property, or any of it, to allege and prove that he is one of the persons described in this section.

SEC. 7. *And be it further enacted*, That to secure the condemnation and sale of any of such property, after the same shall have been seized, so that it may be made available for the purpose aforesaid, proceedings *in rem* shall be instituted in the name of the United States in any district court thereof, or in any territorial court, or in the United States district court for the District of Columbia, within which the property above described, or any part thereof, may be found, or into which the same, if movable, may first be brought, which proceedings shall conform, as nearly as may be, to proceedings in admiralty or revenue cases; and if said property, whether real or personal, shall be found to have belonged to a person engaged in rebellion, or who has given aid or comfort thereto, the same shall be condemned as enemies' property and become the property of the United States, and may be disposed of as the court shall decree, and the proceeds thereof paid into the treasury of the United States for the purposes aforesaid.

SEC. 8. *And be it further enacted*, That the several courts aforesaid shall

have power to make such orders, establish such forms of decree and sale, and direct such deeds and conveyances to be executed and delivered by the marshals thereof where real estate shall be the subject of sale, as shall fitly and efficiently effect the purposes of this act, and vest in the purchasers of such property good and valid titles thereto. And the said courts shall have power to allow such fees and charges of their officers as shall be reasonable and proper in the premises.

SEC. 9. *And be it further enacted,* That all slaves of persons who shall hereafter be engaged in rebellion against the government of the United States, or who shall in any way give aid or comfort thereto, escaping from such persons and taking refuge within the lines of the army; and all slaves captured from such persons or deserted by them and coming under the control of the government of the United States; and all slaves of such persons found *on* [or] being within any place occupied by rebel forces and afterwards occupied by the forces of the United States, shall be deemed captives of war, and shall be forever free of their servitude, and not again held as slaves.

SEC. 10. *And be it further enacted,* That no slave escaping into any State, Territory, or the District of Columbia, from any other State, shall be delivered up, or in any way impeded or hindered of his liberty, except for crime, or some offence against the laws, unless the person claiming said fugitive shall first make oath that the person to whom the labor or service of such fugitive is alleged to be due is his lawful owner, and has not borne arms against the United States in the present rebellion, nor in any way given aid and comfort thereto; and no person engaged in the military or naval service of the United States shall, under any pretence whatever, assume to decide on the validity of the claim of any person to the service or labor of any other person, or surrender up any such person to the claimant, on pain of being dismissed from the service.

SEC. 11. *And be it further enacted,* That the President of the United States is authorized to employ as many persons of African descent as he may deem necessary and proper for the suppression of this rebellion, and for this purpose he may organize and use them in such manner as he may judge best for the public welfare.

SEC. 12. *And be it further enacted,* That the President of the United States is hereby authorized to make provision for the transportation, colonization, and settlement, in some tropical country beyond the limits of the United States, of such persons of the African race, made free by the provisions of this act, as may be willing to emigrate, having first obtained the consent of the government of said country to their protection and settlement within the same, with all the rights and privileges of freemen.

SEC. 13. *And be it further enacted,* That the President is hereby authorized, at any time hereafter, by proclamation, to extend to persons who may have participated in the existing rebellion in any State or part thereof, pardon and amnesty, with such exceptions and at such time and on such conditions as he may deem expedient for the public welfare.

SEC. 14. *And be it further enacted,* That the courts of the United States shall have full power to institute proceedings, make orders and decrees, issue process, and do all other things necessary to carry this act into effect.

Approved July 17, 1862.

AN ACT, approved March 12, 1863, to provide for the collection of abandoned property and for the prevention of frauds in insurrectionary districts within the United States.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That it shall be lawful for the Secretary of the Treasury, from and after the passage of this act, as he shall from

time to time see fit, to appoint a special agent or agents to receive and collect all abandoned or captured property in any State or Territory, or any portion of any State or Territory of the United States, designated as in insurrection against the lawful government of the United States by the proclamation of the President of July first, eighteen hundred and sixty-two: *Provided*, That such property shall not include any kind or description which has been used, or which was intended to be used, for waging or carrying on war against the United States, such as arms, ordnance, ships, steamboats, or other water-craft, and the furniture, forage, military supplies, or munitions of war.

SEC. 2. *And be it further enacted*, That any part of the goods or property received or collected by such agent or agents may be appropriated to public use on due appraisement and certificate thereof, or forwarded to any place of sale within the loyal States, as the public interests may require; and all sales of such property shall be at auction to the highest bidder, and the proceeds thereof shall be paid into the treasury of the United States.

SEC. 3. *And be it further enacted*, That the Secretary of the Treasury may require the special agents appointed under this act to give a bond with such securities and in such amount as he shall deem necessary, and to require the increase of said amounts, and the strengthening of said security, as circumstances may demand; and he shall also cause a book or books of account to be kept, showing from whom such property was received, the cost of transportation, and the proceeds of the sale thereof. And any person claiming to have been the owner of any such abandoned or captured property may, at any time within two years after the suppression of the rebellion, prefer his claim to the proceeds thereof in the Court of Claims; and, on proof to the satisfaction of said court of his ownership of said property, of his right to the proceeds thereof, and that he has never given any aid or comfort to the present rebellion, to receive the residue of such proceeds, after the deduction of any purchase money which may have been paid, together with the expense of transportation and sale of said property, and any other lawful expenses attending the disposition thereof.

SEC. 4. *And be it further enacted*, That all property coming into any of the United States not declared in insurrection as aforesaid, from within any of the States declared in insurrection, through or by any other person than any agent duly appointed under the provisions of this act, or under a lawful clearance by the proper officer of the Treasury Department, shall be confiscated to the use of the government of the United States. And the proceedings for the condemnation and sale of any such property shall be instituted and conducted under the direction of the Secretary of the Treasury, in the mode prescribed by the eighty-ninth and ninetieth sections of the act of March second, seventeen hundred and ninety-nine, entitled "An act to regulate the collection of duties on imports and tonnage." And any agent or agents, person or persons, by or through whom such property shall come within the lines of the United States unlawfully, as aforesaid, shall be judged guilty of a misdemeanor, and on conviction thereof shall be fined in any sum not exceeding one thousand dollars, or imprisonment for any time not exceeding one year, or both, at the discretion of the court. And the fines, penalties, and forfeitures accruing under this act may be mitigated or remitted in the mode prescribed by the act of March three, seventeen hundred and ninety-seven, or in such manner, in special cases, as the Secretary of the Treasury may prescribe.

SEC. 5. *And be it further enacted*, That the fifth section of the "act to further provide for the collection of the revenue upon the northern, northeastern, and northwestern frontier, and for other purposes," approved July fourteen, eighteen hundred and sixty-two, shall be so construed as to allow the temporary officers which had been or may be appointed at ports which have been or may be opened or established in States declared to be in insurrection by the proclamation of the President on the first of July, eighteen hundred and sixty-

two, the same compensation which by law is allowed to permanent officers of the same position, or the ordinary compensation of special agents, as the Secretary of the Treasury may determine.

SEC. 6. *And be it further enacted*, That it shall be the duty of every officer or private of the regular or volunteer forces of the United States, or any officer, sailor, or marine in the naval service of the United States, upon the inland waters of the United States, who may take or receive any such abandoned property, or cotton, sugar, rice, or tobacco, from persons in such insurrectionary districts, or have it under his control, to turn the same over to an agent appointed as aforesaid, who shall give a receipt therefor; and in case he shall refuse or neglect so to do, he shall be tried by a court-martial and shall be dismissed from the service, or, if an officer, reduced to the ranks, or suffer such other punishment as said court shall order, with the approval of the President of the United States.

SEC. 7. *And be it further enacted*, That none of the provisions of this act shall apply to any lawful maritime prize by the naval forces of the United States.

Approved March 12, 1863.

AN ACT, approved July 2, 1864, in addition to the several acts concerning commercial intercourse between loyal and insurrectionary States, and to provide for the collection of captured and abandoned property and the prevention of frauds in States declared in insurrection.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That sales of captured and abandoned property under the act approved March twelve, eighteen hundred and sixty-three, may be made at such places, in States declared in insurrection, as may be designated by the Secretary of the Treasury, as well as at other places now authorized by said act.

SEC. 2. *And be it further enacted*, That, in addition to the captured and abandoned property to be received, collected, and disposed of, as provided in said act, the said agents shall take charge of and lease, for periods not exceeding twelve months, the abandoned lands, houses, and tenements within the districts therein named, and shall also provide, in such leases or otherwise, for the employment and general welfare of all persons within the lines of national military occupation within said insurrectionary States formerly held as slaves, who are or shall become free. Property, real or personal, shall be regarded as abandoned when the lawful owner thereof shall be voluntarily absent therefrom, and engaged, either in arms or otherwise, in aiding or encouraging the rebellion.

SEC. 3. *And be it further enacted*, That all moneys arising from the leasing of abandoned lands, houses, and tenements, or from sales of captured and abandoned property collected and sold in pursuance of said act or of this act, or from fees collected under the rules and regulations made by the Secretary of the Treasury, and approved by the President, dated respectively the twenty-eighth day of August, eighteen hundred and sixty-two, the thirty-first day of March, and the eleventh day of September, eighteen hundred and sixty-three, or under any amendments or modifications thereof, which have been or shall be made by the Secretary of the Treasury, and approved by the President, for conducting the commercial intercourse which has been or shall be licensed and permitted by the President, with and in States declared in insurrection, shall, after satisfying therefrom all proper and necessary expenses to be approved by the Secretary of the Treasury, be paid into the treasury of the United States; and all accounts of moneys received or expended in connexion therewith shall be audited by the proper accounting officers of the treasury. That the first section of the "act to

provide for the collection of abandoned property and for the prevention of frauds in insurrectionary districts in the United States," approved March twelve, eighteen hundred and sixty-three, is hereby extended so as to include the descriptions of property mentioned in an act entitled "An act further to provide for the collection of duties on imports, and for other purposes," approved July thirteen, eighteen hundred and sixty-one, and an act entitled "An act to suppress insurrection, to punish treason and rebellion, to seize and confiscate the property of rebels, and for other purposes," approved July seventeen, eighteen hundred and sixty-two, respectively; and that the sales provided for in said act first mentioned may be made at such place as may be designated by the Secretary of the Treasury. And section six of said first-mentioned act is hereby amended so as to include every description of property mentioned in the acts of July thirteen, eighteen hundred and sixty-one, and July seventeen, eighteen hundred and sixty-two, aforesaid; and that all property, real or personal, described in the acts to which this is in addition, shall be regarded as abandoned when the lawful owner thereof shall be voluntarily absent therefrom, and engaged, either in arms or otherwise, in aiding or encouraging the rebellion.

SEC. 4. And be it further enacted, That the prohibitions and provisions of the act approved July thirteen, eighteen hundred and sixty-one, and of the acts amendatory or supplementary thereto, shall apply to all commercial intercourse by and between persons residing or being within districts within the present or future lines of national military occupation in the States or parts of States declared in insurrection, whether with each other or with persons residing or being within districts declared in insurrection and not within those lines; and that all persons within the United States, not native or naturalized citizens thereof, shall be subject to the same prohibitions, in all commercial intercourse with inhabitants of States or parts of States declared in insurrection, as citizens of loyal States are subject to under the said act or acts.

SEC. 5. And be it further enacted, That whenever any part of a loyal State shall be under the control of insurgents, or shall be in dangerous proximity to places under their control, all commercial intercourse therein and therewith shall be subject to the same prohibitions and conditions as are created by the said acts, as to such intercourse between loyal and insurrectionary States, for such time and to such extent as shall from time to time become necessary to protect the public interests, and be directed by the Secretary of the Treasury, with the approval of the President.

SEC. 6. And be it further enacted, That so much of the fifth section of the act approved May twenty, eighteen hundred and sixty-two, and the fourth section of the act approved March twelve, eighteen hundred and sixty-three, as directs the manner of distributing fines, penalties, and forfeitures, is hereby repealed, and that, in lieu of the distribution thereby directed to be made to informers, collectors, and other officers of the customs, the court decreeing condemnation may award such compensation to customs officers, informers, or other persons, for any service connected therewith, as will tend to promote vigilance in protecting the public interests, and as shall be just and equitable, in no case, however, to exceed the aggregate amount heretofore directed by the said fifth section.

SEC. 7. And be it further enacted, That no property seized or taken upon any of the inland waters of the United States by the naval forces thereof shall be regarded as maritime prize; but all property so seized or taken shall be promptly delivered to the proper officers of the courts, or as provided in this act and in the said act approved March twelve, eighteen hundred and sixty-three.

SEC. 8. And be it further enacted, That it shall be lawful for the Secretary of the Treasury, with the approval of the President, to authorize agents to purchase for the United States any products of States declared in insurrection, at such places therein as shall be designated by him, at such prices as shall be

agreed on with the seller, not exceeding the market value thereof at the place of delivery, nor exceeding three-fourths of the market value thereof in the city of New York at the latest quotations known to the agent purchasing: *Provided*, That no part of the purchase money for any products so purchased shall be paid, or agreed to be paid, out of any other fund than that arising from property sold as captured or abandoned, or purchased and sold under the provisions of this act. All property so purchased shall be forwarded for sale at such place or places as shall be designated by the Secretary of the Treasury, and the moneys arising therefrom, after payment of the purchase money and the other expenses connected therewith, shall be paid into the treasury of the United States; and the accounts of all moneys so received and paid shall be rendered to, and audited by, the proper accounting officers of the treasury.

SEC. 9. *And be it further enacted*, That so much of section five of the act of thirteenth of July, eighteen hundred and sixty-one, aforesaid, as authorizes the President, in his discretion, to license or permit commercial relations in any State or section the inhabitants of which are declared in a state of insurrection, is hereby repealed, except so far as may be necessary to authorize supplying the necessities of loyal persons residing in insurrectionary States, within the lines of actual occupation by the military forces of the United States, as indicated by published order of the commanding general of the department or district so occupied; and, also, except so far as may be necessary to authorize persons residing within such lines to bring or send to market in the loyal States any products which they shall have produced with their own labor or the labor of freedmen or others employed and paid by them, pursuant to rules relating thereto which may be established under proper authority. And no goods, wares, or merchandise shall be taken into a State declared in insurrection or transported therein, except to and from such places and to such monthly amounts as shall have been previously agreed upon in writing by the commanding general of the department in which such places are situated, and an officer designated by the Secretary of the Treasury for that purpose.

SEC. 10. *And be it further enacted*, That all officers and privates of the regular and volunteer forces of the United States, and all officers, sailors, and marines in the naval service, are hereby prohibited from buying or selling, trading, or in any way dealing in the kind or description of property mentioned in this act, and the act to which this is in addition, whereby to receive or expect any profit, benefit, or advantage to himself or any other person, directly or indirectly, connected with him. And it shall be the duty of such officer, private, sailor, or marine, when such property shall come into his possession or custody or within his control, to give notice thereof to some agent appointed by virtue of this act, and to turn the same over to such agent without delay. Any officer of the United States, civil, military or naval, or any sutler, soldier, marine, or other person, who shall violate any provision of this act, or who shall take or cause to be taken into a State declared to be in insurrection, or to any other point to be thence taken into such State, or who shall transport or sell, or otherwise dispose of therein any goods, wares, or merchandise whatsoever, except in pursuance of license and authority of the President, as provided in said fifth section of the act of July thirteen, eighteen hundred and sixty-one, aforesaid, and any officer or other person aforesaid who shall make any false statement or representation upon which license and authority shall be granted for such transportation, sale, or other disposition, and any officer or other person aforesaid who shall, under any license or authority obtained, wilfully and knowingly transport, sell, or otherwise dispose of any other goods, wares, or merchandise than such as are in good faith so licensed and authorized, or shall wilfully and knowingly transport, sell, or dispose of the same, or any portion thereof, in violation of the terms of such license or authority, or of any rule or regulation prescribed by the Secretary of the Treasury concerning the same, or shall be guilty of any act of embezzlement, of wilful

misappropriation of public or private money or property, of keeping false accounts, or wilfully making any false returns, or of any other act amounting to a felony, shall be liable to indictment as for a misdemeanor, and fine not exceeding five thousand dollars, and to punishment in the penitentiary not exceeding three years, before any court, civil or military, competent to try the same. And it shall be the duty of the Secretary of the Treasury, from time to time, to institute such investigations as may be necessary to detect and prevent frauds and abuses in the trade and other transactions contemplated by this act or by the acts to which this is supplementary. And the agents making such investigations shall have power to compel the attendance of witnesses, and to make examinations on oath.

SEC. 11. And be it further enacted, That the Secretary of the Treasury, with the approval of the President, shall make such rules and regulations as are necessary to secure the proper and economical execution of the provisions of this act, and shall defray all expenses of such execution from the proceeds of fees imposed by said rules and regulations, of sales of captured and abandoned property, and of sales hereinbefore authorized.

Approved July 2, 1864.

No. 24.

General regulations for the purchase of products of the insurrectionary States on government account.

I. Agents shall be appointed by the Secretary of the Treasury, with the approval of the President, to purchase for the United States, under special instructions from the Secretary of the Treasury, products of States declared to be in insurrection, at places hereinafter designated, or that may from time to time be designated as markets or places of purchase.

II. The following places are hereby designated as such markets or places of purchase, to wit: New Orleans, Memphis, Nashville, Norfolk, Beaufort, N. C., Port Royal, and Pensacola.

III. Before entering upon the discharge of their duty, each of the agents so appointed shall execute a bond, with sureties, in the prescribed form, in a penal sum to be fixed by the Secretary of the Treasury, conditioned for the faithful discharge of his duty, and that he shall not engage, directly or indirectly, in the purchase of products on private account, nor be, in any way, interested in the products purchased by him, or the proceeds or profits arising therefrom.

IV. The price to be paid for any of the products so to be purchased shall be agreed upon between the seller and purchasing agent, but shall in no case exceed the market value thereof at the time and place of purchase, nor exceed three-fourths the market value thereof in the city of New York, according to the latest quotations known to the agent purchasing, at the date of the delivery of the products, less a sum equal to the internal revenue tax, and the permit fee prescribed in the regulations concerning commercial intercourse, dated July 29, 1864, and also subject to such other deductions to cover transportation, insurance, and other expenses, and to such arrangements for payment, as may be prescribed in special instructions to the several purchasing agents.

V. The proceeds of all sales made by the several agents, together with such funds as may be transmitted by the Secretary of the Treasury, shall be deposited in the most convenient depository, to the credit of the "purchasing fund," to be disbursed as hereinafter directed.

VI. Proper instructions shall be given, whereby daily quotations and prices current in New York shall be forwarded to the several agents, and to the collector or surveyor (as the case may be) of customs at the several markets or

places of purchase, by mail, every day, or as often as there shall be mail communication with such agents and collectors or surveyors.

VII. The purchasing agent shall to the extent of the funds at his command, and in pursuance of his instructions from the Secretary of the Treasury as to price and terms of payment, purchase all products offered to him, of the character or description which by such instructions he is authorized to purchase; but no liability of any character shall be authorized or assumed by any agent for or on account of government previous to the actual delivery of the products, other than a stipulation, in the form hereinafter prescribed, to purchase products owned or controlled by applicants at a price to be agreed upon, at the place and date of delivery.

VIII. Whenever any person shall make application to the purchasing agent, in writing, setting forth that he owns or controls products, stating the kind, quantity, and location thereof, or the date at which they will be delivered at some specified location, accessible to transportation, the purchasing agent, if authorized by special instructions to purchase such products, shall give a certificate that such application has been made, and request safe conduct for such party, with the necessary transportation, to the locations specified, and for himself and products in transitu from the points named to such purchasing agent.—(See form No. 1, appended to these regulations.)

IX. Parties having sold and delivered products shall, upon their request, be furnished by the purchasing agent with a certificate of the facts, which certificate shall state the character and quantity of the articles purchased, the price paid therefor, the aggregate amount of payment, the place whence and the route by which it was transported.—(See form No. 2, appended to these regulations.)

X. All bills or invoices of purchase shall be made in triplicate, after the products purchased shall have been actually delivered to the purchasing agent, their weight, quantity, and rating ascertained and determined by sworn weighers, measurers, or experts; and such bills or invoices shall be certified thereon as to their correctness by such sworn weigher, measurer, or expert, and the whole, as to prices and other stipulations expressed therein, certified by the purchasing agent, together with the date of the latest New York quotations known to the agent at time of the purchase.

The products, with such triplicate bills or invoices, shall then be delivered to the collector or surveyor of customs at the place of delivery, who, on satisfying himself of their correctness, and that the products correspond with the statement set forth in the bills or invoices, shall indorse thereon, over his own signature, a certificate of the facts, which certificate shall authorize payment of the bills to be made by such depositary or other disbursing agent, at such time and in such manner as shall have been agreed upon, in writing, between the purchasing agent and seller, taking care to authorize payment at a date sufficiently remote to be certain that the proceeds therefrom may be realized, and such bills, duly received, shall be paid by the depositary or disbursing agent named in the certificate as therein stipulated. One of the triplicates so paid shall be immediately transmitted to the Secretary of the Treasury, by the disbursing officer, one retained by him, and the other transmitted to the First Auditor, with his monthly accounts, for settlement.

XI. Purchasing agents shall keep a full and accurate record of all their transactions, including the names of all persons from whom they make purchases, the date of the purchase, a description of the products purchased, the quantity thereof, specifying the number and character [whether bundles, boxes, hogsheads, or bales] of packages, and their weight, if in pounds, or gallons, if in liquids, &c., and their quantity, as ascertained and certified to by sworn experts, weighers, &c. A transcript of this record will be transmitted to the Secretary of the Treasury on the first day of each month.

XII. Sales of products so purchased may be made weekly at public auction,

to the highest bidder, after due notice, at Memphis and New Orleans, and other places hereafter designated by the Secretary of the Treasury, not exceeding in quantity one-fifth of the amount received during the previous week, unless, in the opinion of the purchasing and disbursing agent, and the collectors or surveyors, (as the case may be,) the condition of the purchasing fund shall require larger sales than one-fifth, then sales of such further quantities as they may determine to be necessary are hereby authorized, but in no case in such amounts as unduly to affect the market; such additional sales, and the reason therefor, must be promptly reported to the Secretary of the Treasury.

XIII. The sales herein authorized shall be made by or under the direction or supervision of the purchasing agent, or an agent specially authorized by the Secretary, and all products so sold shall be delivered by the collector or surveyor (as the case may be) to the parties purchasing them, upon the presentation to him of the bill of sale, certified by the agent, designating the lot, character, and quantity of the products sold, and the price and amount to be paid therefor, together with the certificate from the depositary that the proceeds of such sale have been duly deposited with him, and the products so sold shall be allowed transportation to any desired port or place, in a loyal State, free from the payment of any taxes or fees other than such as have been paid under regulation IV.

XIV. Any person bringing products for sale to the purchasing agent desiring to repurchase and transport the same to a loyal State, may give notice thereof at the time of making sale to the purchasing agent; and the agent may, after they shall have been rated, weighed, &c., as provided above, sell and dispose of such products to the party applying, at prices not less than the market rates at places of purchase, nor less than the last quotations from New York known to the purchasing agent at the date of the transaction, from which shall be deducted a sum equal to the reduction of purchase price, which may have been made by the agent to cover transportation and other expenses.

The products so sold shall not be resold, either at public or private sale, until after transportation to a loyal State, or to a foreign port, and shall be liable to forfeiture for breach of this regulation. All products purchased by purchasing agents, the sale of which is not provided for in these regulations, shall be disposed of in such manner as may be directed by the Secretary of the Treasury.

XV. All products of insurrectionary States, which the purchasing agent is authorized by his instructions to purchase, moving with or without a permit, shall, on arrival at a place where there is a purchasing agent, be sold and delivered to him, except captured and abandoned property, and such as may have been produced within the lines of actual occupation by the military forces of the United States, by the labor of the person transporting, or of freedmen or others employed and paid by him, pursuant to rules relating thereto, established under proper authority; or such as were purchased under proper authority, prior to July 2, 1864, and were being transported in conformity with the regulations of the Secretary of the Treasury.

W. P. FESSENDEN,
Secretary of the Treasury.

WASHINGTON, D. C.,
September 24, 1864.

EXECUTIVE MANSION,
September 24, 1864.

The foregoing rules and regulations of the Secretary of the Treasury, having been seen and considered by me, are hereby approved.

ABRAHAM LINCOLN.

FORM NO. 1.

_____, 186—.

I, A—— B——, agent for the purchase of products of insurrectionary States on behalf of the government of the United States at ——, do hereby certify that I have agreed to purchase from C—— D——, of ——, ——; which products, it is represented, are, or will be, at ——, in the county of ——, in the State of ——, on the — day of —, 186—, and which he stipulates shall be delivered to me, unless prevented from so doing by the authority of the United States.

I therefore request safe conduct for the said C—— D——, and his means of transportation, and said products from —— to ——, where the products so transported are to be sold and delivered to me, under the stipulation referred to above, and pursuant to regulations prescribed by the Secretary of the Treasury.

A—— B——.

FORM NO. 2.

_____, 186—.

I, A—— B——, agent for the purchase of products of insurrectionary States on behalf of the government of the United States at ——, do hereby certify that I have purchased of C—— D——, of ——, ——, of —— at \$—— per ——, and that there has been paid him, for the same, \$——, and that the said —— was transported from —— by way of ——.

A—— B——.

EXECUTIVE ORDER RELATIVE TO THE PURCHASE OF PRODUCTS OF INSURRECTIONARY STATES.

EXECUTIVE MANSION, September 24, 1864.

I. Congress having authorized the purchase for the United States of the products of States declared in insurrection, and the Secretary of the Treasury having designated New Orleans, Memphis, Nashville, Pensacola, Port Royal, Beaufort, North Carolina, and Norfolk, as places of purchase, and with my approval appointed agents, and made regulations under which said products may be purchased: Therefore,

II. All persons, except such as may be in the civil, military, or naval service of the government, having in their possession any products of States declared in insurrection which said agents are authorized to purchase, and all persons owning or controlling such products therein, are authorized to convey such products to either of the places which have been hereby, or may hereafter be, designated, as places of purchase, and such products, so destined, shall not be liable to detention, seizure, or forfeiture, while in transitu or in store awaiting transportation.

III. Any person having the certificate of a purchasing agent, as prescribed by treasury regulation VIII, is authorized to pass, with the necessary means of transportation, to the points named in said certificate, and to return therefrom with the products required for the fulfilment of the stipulations set forth in said certificate.

IV. Any person having sold and delivered to a purchasing agent any products of an insurrectionary State, in accordance with the regulations in relation thereto, and having in his possession a certificate setting forth the fact of such purchase and sale, the character and quantity of products, and the aggregate amount paid therefor, as prescribed by regulation IX, shall be permitted by the military authority commanding at the place of sale to purchase from any authorized

dealer at such place, or any other place in a loyal State, merchandise, and other articles not contraband of war, nor prohibited by the order of the War Department, nor coin, bullion, or foreign exchange, to an amount not exceeding in value one-third of the aggregate value of the products sold by him, as certified by the agent purchasing; and the merchandise and other articles so purchased may be transported by the same route, and to the same place, from and by which the products sold and delivered reached the purchasing agent, as set forth in the certificate; and such merchandise and other articles shall have safe conduct, and shall not be subject to detention, seizure, or forfeiture while being transported to the places and by the route set forth in the said certificate.

V. Generals commanding military districts and commandants of military posts and detachments, and officers commanding fleets, flotillas, and gunboats, will give safe conduct to persons and products, merchandise, and other articles, duly authorized as aforesaid, and not contraband of war, or prohibited by order of the War Department, or the orders of such generals commanding, or other duly authorized military or naval officer, made in pursuance hereof; and all persons hindering or preventing such safe conduct of persons or property will be deemed guilty of a military offence, and punished accordingly.

VI. Any person transporting, or attempting to transport, any merchandise or other articles, except in pursuance of regulations of the Secretary of the Treasury, dated July 29, 1864, or in pursuance of this order, or transporting or attempting to transport any merchandise or other articles contraband of war, or forbidden by any order of the War Department, will be deemed guilty of a military offence, and punished accordingly; and all products of insurrectionary States, found in transitu to any other person or place than a purchasing agent, and a designated place of purchase, shall be seized and forfeited to the United States, except such as may be moving to a loyal State, under duly authorized permits of a proper officer of the Treasury Department, as prescribed by regulation XXXVIII, concerning "commercial intercourse," dated July 29, 1864, or such as may have been found abandoned, or have been captured, and are moving in pursuance of the act of March 12, 1863.

VII. No military or naval officer of the United States, or person in the military or naval service, nor any civil officer, except such as are appointed for that purpose, shall engage in trade or traffic in the products of insurrectionary States, or furnish transportation therefor, under pain of being deemed guilty of unlawful trading with the enemy and punished accordingly.

VIII. The Secretary of War will make such general orders or regulations as will insure the proper observance and execution of this order; and the Secretary of the Navy will give instructions to officers commanding fleets, flotillas, and gunboats in conformity therewith.

ABRAHAM LINCOLN.

GENERAL ORDER }
No. 285. }

WAR DEPARTMENT,
Washington City, October 6, 1864.

First. The attention of officers and soldiers of the army of the United States whether volunteer or regular, is directed to the executive order dated September 24, 1864, and they will, in all respects, observe the same, and the commanders of all military departments, districts, posts, and detachments will, upon receipt of this order, revoke all other orders within their respective commands conflicting or inconsistent therewith, and will make such orders as will insure strict observance of this order throughout their respective commands.

Second. All commanders of military departments, districts, posts, and detachments will render such aid to the officers and agents of the Treasury Department in

carrying out the provisions of said order, and the treasury regulations therein referred to, as can be given without prejudice to the military service.

Third. Officers of the quartermaster's department, upon the written application of the duly authorized agents of the Treasury Department, or of persons authorized by them, may furnish transportation, by land or water, for collecting and forwarding to market articles of produce within the insurrectionary States specified within the aforesaid order, upon such reasonable terms as may be prescribed by the Quartermaster General, where the same can be done without prejudice to the military service, and not otherwise. The application for transportation must be first approved by the commander of the department, district, post, or detachment wherein the articles are received.

By order of the Secretary of War.

E. D. TOWNSEND,
Assistant Adjutant General.

GENERAL ORDER }
No. 42. }

NAVY DEPARTMENT,
Washington, December 1, 1864.

The attention of the commanding officers of squadrons, flotillas, and vessels of the navy, employed on blockade duty, or in the Mississippi river or other inland waters in the vicinity of the insurrectionary States, is required to the executive order hereto annexed, dated September 24, 1864, and they will adopt such measures as may be necessary to insure the strict observance of the order by those under their command.

The forms of certificates referred to in paragraphs III and IV of the executive order are also annexed hereto.

GIDEON WELLES,
Secretary of the Navy.



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